

**THE SATISFACTION LEVEL OF BOS PROGRAM  
IN SMP TAMAN DEWASA IBU PAWIYATAN  
YOGYAKARTA**

**UNDERGRADUATE THESIS**

This undergraduate thesis is submitted in partial fulfillment of the requirements to  
obtain the degree of **Bachelor of Education** in Faculty of Economics  
Yogyakarta State University



By:  
Andita Dwi Putra  
12818244008

**ACCOUNTING EDUCATION DEPARTMENT  
FACULTY OF ECONOMICS  
YOGYAKARTA STATE UNIVERSITY  
2016**

**THE SATISFACTION LEVEL OF BOS PROGRAM  
IN SMP TAMAN DEWASA IBU PAWIYATAN  
YOGYAKARTA**

UNDERGRADUATE THESIS

By:

ANDITA DWI PUTRA

12818244008

This undergraduate thesis had been approved an validation on June 1<sup>st</sup>, 2016

To be examined by the Team of Undergraduate Thesis Examination

Accounting Education Research Program

Accounting Education Department Faculty of Economics

Yogyakarta State University

Approved by:

Supervisor,



Dhyah Setyorini, S.E., M.Si. Ak  
NIP. 19771107 200501 2 001

## VALIDATION

The undergraduate thesis entitled:

### THE SATISFACTION LEVEL OF BOS PROGRAM IN SMP TAMAN DEWASA IBU PAWIYATAN YOGYAKARTA

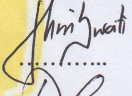
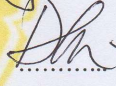
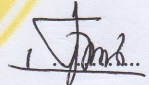
By:

ANDITA DWI PUTRA

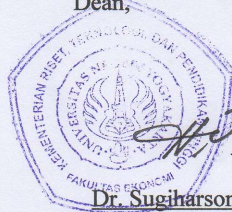
NIM. 12818244008

Had been defended in front of the Examiner Team on June 29<sup>th</sup>, 2016 an had been  
successfully passed

#### THE EXAMINER TEAM

Name	Position	Signature	Date
RR. Indah Mustikawati, S.E., M.Si., Ak	Chairman of Examiner & Examiner		July 14 <sup>th</sup> /16
Dhyah Setyorini, S.E., M.Si., Ak	Co-Examiner & Secretary		July 14 <sup>th</sup> /16
Abdullah Taman, S.E.Ak., M.Si., Ak	Main Examiner		July 1 <sup>st</sup> /16

Yogyakarta, July 18<sup>th</sup> 2016  
Faculty of Economics  
Yogyakarta State University  
Dean,



Dr. Sugiharsono, M. Si.  
NIP. 19550328 198303 1 0024



#### DECLARATION OF AUTHENTICITY

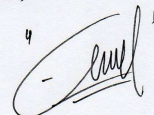
I, the undersigned,

Name : Andita Dwi Putra  
Student ID : 12818244008  
Research Program : Accounting Education  
Faculty : Economics  
Undergraduate Thesis Title : THE SATISFACTION LEVEL OF BOS  
PROGRAM IN SMP TAMAN DEWASA  
IBU PAWIYATAN YOGYAKARTA

Hereby declared that this undergraduate thesis is my own original work.  
According to my knowledge, there is no work or opinions written or  
published by other, except as reference or citation by following the  
prevalent procedure of scientific writing.

Yogyakarta, June 11<sup>th</sup>, 2016

Author,



Andita Dwi Putra  
NIM. 12818244008

## **MOTTO**

“Wallahu ma’as shoobiriin”

ALLAH SWT loves those who are patient

(QS. Al-Anfal: 66)

Knowing everything doesn’t mean you understand everything

but

Trying understanding everything mean you have a lot of thing

(Author)

No word “give up” in my dictionary

(Author)

If you belittled, prove them wrong

(Author)

## **DEDICATION**

All praise be to Allah SWT, the Almighty, the Merciful, and the Owner of the universe who has blessed me with beautiful things in my life. This thesis is dedicated to:

1. My parents, Mulyono and Eni Purwati, who always support me every step of mine with their prayers.
2. My sister, Via Larasti and Nida Khanza Larasti, and My brother in law, Wahyono, who always give me togetherness.
3. My Grandmother, Khodim who always love me.
4. My friends in Accounting Education Program, especially International Class of Accounting Education Program.
5. My beloved college, Yogyakarta State University.

**TINGKAT KEPUASAN PROGRAM BOS DI  
SMP TAMAN DEWASA IBU PAWIYATAN  
YOGYAKARTA**

Oleh:  
**ANDITA DWI PUTRA**  
**12818244008**

**ABSTRAK**

*Penelitian ini dilakukan dengan tujuan untuk mengetahui tingkat kepuasan program BOS di SMP Taman Dewasa Ibu Pawiyatan Yogyakarta dilihat dari faktor: 1) keandalan, 2) ketanggapan, 3) keyakinan, 4) empati, 5) berwujud.*

*Pendekatan penelitian menggunakan kuantitatif dan jenis penelitian deskriptif. Populasi penelitian ini adalah seluruh siswa SMP Taman Dewasa Ibu Pawiyatan Yogyakarta sebanyak 254 siswa. Sampel diambil sebesar 25% dari populasi sehingga didapatkan sampel sejumlah 63 siswa berdasarkan proportional random sampling dengan mengambil sampel masing-masing 7 siswa setiap kelas secara acak. Teknik pengumpulan data dengan angket. Uji validitas menggunakan rumus Pearson Product Moment dari Karl Pearson dan uji reliabilitas menggunakan rumus Alpha Cronbach. Teknik analisis data menggunakan univariate analysis of the satisfaction attributes yaitu analisis dengan cara memetakan distribusi frekuensi pada faktor-faktor kepuasan.*

*Penelitian ini menunjukkan bahwa tingkat kepuasan terhadap program BOS berada pada kategori sangat rendah sebesar 11,11% (7 orang), kategori rendah 14,29% (9 orang), kategori sedang 42,86% (27 orang), kategori tinggi 23,81% (15 orang), kategori sangat tinggi 7,94% (5 orang). Berdasarkan nilai rata-rata, yaitu 140,14 menunjukkan bahwa tingkat kepuasan terhadap program BOS di SMP Taman Dewasa Ibu Pawiyatan Yogyakarta berada pada kategori sedang.*

*Kata kunci: Tingkat Kepuasan, Program Bantuan Operasional Sekolah*

**THE SATISFACTION LEVEL OF BOS PROGRAM  
IN SMP TAMAN DEWASA IBU PAWIYATAN  
YOGYAKARTA**

By:  
**ANDITA DWI PUTRA**  
**12818244008**

**ABSTRACT**

This research aimed to describe the satisfaction level of BOS program in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta in some areas such as: 1) reliability, 2) responsiveness, 3) confidence, 4) empathy, 5) tangible.

This research used quantitative approach and descriptive research. Research population was all students of SMP Taman Dewasa Ibu Pawiyatan Yogyakarta as many as 254 students. Samples were taken at 25% from population then get a sample of 63 students. Then the technique used was proportional random sampling by taking 7 students from each class with randomly. Data collection technique used questionnaire. Validity test used Pearson Product Moment formula from Karl Pearson and reliability test used Cronbach Alpha formula. Data analysis technique used univariate analysis of the satisfaction attributes, analyzed by mapping the distribution of frequencies on satisfaction factors.

This Research showed that the satisfaction level of BOS program was in the very low category at 11.11% (7 people), low category 14.29% (9 people), medium category 42.86% (27 people), high category 23.81% (15 people), very high category 7.94% (5 people). While based on the average value was 140.14. This result indicated that satisfaction level of BOS program in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta was in medium category.

Keywords: Satisfaction Level, School Operational Assistance Program



## **FOREWORD**

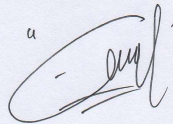
I would like to thank Allah the Almighty that has given me His bless and His mercy so that this undergraduate thesis entitled “The Satisfaction Level of BOS program in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta” finally finished. I realize that it would have been not possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

1. Prof. Dr. Rochmat Wahab, M.Pd., MA., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics Yogyakarta State University.
3. Abdullah Taman, S.E., Ak.,M.Si., C.A, The Head of Accounting Education Department Yogyakarta State University and my thesis tutor lecture which had input and guided during the preparation of the thesis..
4. Dhyah Setyorini, M.Si., Ak, my supervisor who has been accompany me until undergraduate thesis until finished.
5. Ki Drs. Budi Angkoso, The Headmaster of SMP Taman Dewasa Ibu Pawiyatan Yogyakarta who had given me the permission for managing research in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta.
6. All students of SMP Taman Dewasa Ibu Pawiyatan Yogyakarta for any co-operation provided for research during conducting research.
7. Reka Darmawan, Benedictus Wibowo, as my observes who assist me for this research.

In the preparation of this thesis, the author realized there were still many shortcomings due to the limitations of existing knowledge. Therefore, developing suggestions and criticisms are things that authors expect. Author hope of this thesis may be benefit to the author in particular and general readers.

Yogyakarta, 11<sup>th</sup> June 2016

Author,

A handwritten signature in black ink, appearing to read 'Andita Dwi Putra', with a stylized flourish at the end.

Andita Dwi Putra

## TABLE OF CONTENT

	Pages
COVER .....	i
APPROVAL .....	ii
VALIDATION .....	iii
DECLARATION OF AUTHENTICITY .....	iv
MOTTO .....	v
DEDICATION .....	vi
ABSTRAK .....	vii
ABSTRACT .....	viii
FOREWORD .....	ix
TABLE OF CONTENT .....	xi
LIST OF TABLE .....	xiii
LIST OF FIGURES .....	xiv
LIST OF APPENDICES .....	xv
CHAPTER I .....	1
A. Background Problem .....	1
B. Problem Identification .....	3
C. Problem Restriction .....	4
D. Problem Formulation .....	4
E. Research Objectives .....	4
F. Research Benefits .....	4
CHAPTER II .....	5
A. Theoretical Description .....	5
1. The Essence of Satisfaction .....	5
2. School Operational Assistance ( <i>Bantuan Operasional Sekolah/BOS</i> ) ....	10
3. The Essence of Needs .....	24
4. The Essence of Perception .....	27
B. Relevant Research .....	28
C. Research Framework .....	30
D. Research Questions .....	32

CHAPTER III.....	33
A. Research Design.....	33
B. Operational Definition.....	33
C. Setting and Time of the Research .....	34
D. Population and Sample .....	34
E. Data Source.....	35
F. Research Instrument.....	36
G. Test Instruments .....	38
H. Data Analysis Technique.....	41
CHAPTER IV.....	44
A. Research Result.....	44
B. Discussion.....	51
C. Limitations .....	58
CHAPTER V .....	60
A. Conclusions.....	60
B. Implications .....	60
C. Suggestion .....	61
REFERENCES .....	62

## LIST OF TABLE

TABLE	Pages
1. Grating Instrument Against Satisfaction Questionnaire of BOS Program...	37
2. Validity Test .....	39
3. Reliability Test.....	40
4. Limit of Norm Category .....	43
5. Statistics Description.....	56
6. Frequency Distribution .....	56

## LIST OF FIGURES

FIGURE	Pages
1. Research Framework.....	31
2. Diagram of Satisfaction Based Reliability Factor.....	51
3. Diagram of Satisfaction Based Responsiveness Factor.....	52
4. Diagram of Satisfaction Based Confidence Factor .....	53
5. Diagram of Satisfaction Based Empathy Factor.....	54
6. Diagram of Satisfaction Based Tangible Factor .....	55
7. Bar Chart Satisfaction Level of BOS Program.....	57



## LIST OF APPENDICES

APPENDIX	Pages
1. Instruments Before Trial Test .....	64
2. Trial Test Score .....	67
3. Validation Test .....	68
4. Reliabilities Test .....	69
5. Research Questionnaire .....	70
6. Research Data .....	73
7. Descriptive Statistics .....	74
8. Research Permission .....	87
9. Research Letter .....	88

## **CHAPTER I INTRODUCTION**

### **A. Background Problem**

Indonesia as a unitary State has much of responsibility, one of which is to educate people. It can be realized through education. To realize a good education and covers for all Indonesia citizens, the government has implemented nine-year compulsory education program since May 2, 1994. Nine-year compulsory education has succeed increasing the gross enrollment rate in basic education. The completion of nine-year compulsory education program is measured by increased number of new classroom building near the community that many have children (ages 7-15 years), expanding range of Junior High School and increased a place of learning activities (*Tempat Kegiatan Belajar/TKB*) and packet B, as well as increasing the role and awareness implementation of compulsory education. The success of nine-year compulsory education program makes Junior High School graduates has increased, so that the Government increase the service capacity of Senior High School and Vocational High School (*SMA* and *SMK*) to accommodate higher level education for all students.

To support these goals, the government created School Operational Assistance (*Bantuan Operasional Sekolah/BOS*) in 2005. In 2009, government has made changes to the purpose, approach, and orientation of BOS program. BOS program not only serves to maintain the number of students, but also should contribute to improving the quality on basic education. Further, increase

in a significant the amount of BOS funds starting in 2009 is expected to make BOS as a major pillar making basic education free of charge.

With BOS program, many people began to hope that education easier to get. It would also have an impact on their decision to Research had to be higher. But in reality the tuition fees are to be paid is still expensive. Increase *BBM (Bahan Bakar Minyak)* price also affects rising prices of other basic commodities which resulted in higher prices of basic necessities. Besides cost of Payment Approval Letter (*Surat Persetujuan Pembayaran/SPP*) which must be paid also rises, it is increasingly burdensome for students to pay tuition fee. With BOS program, many people expect cost tuition fee to be paid could increasingly become even cheaper. Medium economic people is one parties who feel the effects. The effects still many children in Indonesia are not able to enjoy the taste of education, but education is very important as one way to repair the quality of human life.

A good program should be able to run for a long period of time. Because the BOS program is made to all people, that means public are able to determine the assessment. The satisfaction becoming one of the ways that can be used to determine the assessment of BOS program. A good program will certainly generate a high level of satisfaction and also as one of the reference to the program can continue to run.

The results of observations conducted in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta, no one knows about satisfaction level towards BOS program. Other observations indicate the amount of tuition fee to be paid is

Rp125,000.00/month. That it is still burdensome for parents. The presence of BOS program is expected to ease the cost of tuition fees are still not enough. Many parents have complained against tuition fees to be paid. Moreover, not all students who attend at SMP Taman Dewasa Ibu Pawiyatan Yogyakarta come from upper middle economy, not least students who comes from a family with middle-down economics. Certainly, tuition fees are still costly burdensome for them in addition to the need to fulfill other basic needs.

Based on the above problems, many problems that still exist regarding BOS program, including student satisfaction level is not yet known to the BOS program. Therefore, writer interested to make research, and the title is "The Satisfaction Level of BOS Program in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta".

#### B. Problem Identification

From the background of the above problems can be identified several problems as follows:

1. Increase *BBM (Bahan Bakar Minyak)* prices caused price of basic necessities and tuition fees also increase.
2. BOS Program was not fully exempt poor students from tuition fees charges.
3. Unknown satisfaction level toward BOS program.
4. Fees cost amount to be paid Rp125,000.00 still expensive and burdensome.

### C. Problem Restriction

In this Research writers only discuss about satisfaction level of BOS Program in SMP Taman Dewasa Ibu Pawaiyatan Yogyakarta.

### D. Problem Formulation

From identification and problem definition can be formulated problem in this research is "how satisfaction level of BOS program in SMP Taman Dewasa Ibu Pawaiyatan Yogyakarta?"

### E. Research Objectives

Based on problem formulation, then the expected goal of this Research was to determine the satisfaction level of BOS Program in SMP Taman Dewasa Ibu Pawaiyatan Yogyakarta.

### F. Research Benefits

The results obtained are expected to provide the following benefits:

#### 1. Theoretical Benefits

- a) Add to library materials for students in UNY
- b) As a reference for other people who intend to conduct similar research.

#### 2. Practical Benefits

- a) For researcher, this research to increase knowledge.
- b) For schools, this research can be used as a source of information that is useful to know satisfaction level of BOS Program.
- c) For local government, the results of this research can be used as an evaluation and satisfaction level toward BOS Program.

## **CHAPTER II**

### **THEORETICAL REVIEW**

#### **A. Theoretical Description**

##### **1. The Essence of Satisfaction**

###### **a) Terms of Satisfaction**

Satisfaction is a feeling that cannot be seen but can be felt. An institution that both educational institutions and non-educational institutions cannot be separated from it. This is because the loyalty and satisfaction concerns the effect on a person's loyalty to an institution.

According to Philip Kotler and Kevin Lane Keller (2009: 138), satisfaction is the feeling of pleasure or disappointment resulting from comparing the perceived performance against their expectations. If the performance fails to fulfill their expectations then they would not be satisfied, but if performance exceeds expectations, the person will feel satisfied.

Completing the statement Richard Gerson (2001: 3) stated that satisfaction as a situation that is positive by emphasizing the success of a performance in order to avoid disappointment. In other words, a person's perception of satisfaction is that his hopes had been exceeded or fulfilled. The opinions of two specialists can be concluded that satisfaction is relative and feeling that comes after follow and feel the situation and comparing with previous expectations.

Aside from the above opinion, Oliver quoted in the J Supranto (2006: 233) argues that satisfaction is the level of people feelings after



comparing the performance or results that felt with their expectations. From several above opinions can be concluded more clearly that satisfaction is a feeling happy or disappointed someone to a performance that has been followed and felt.

b) Satisfaction Factors

Satisfaction formed through various aspects of the consideration for performance or a particular unit. According Moenir (Yuliarmi and Putu R 2007: 8), in order to satisfy student or group of students served, there are four basic requirements, there are: behavior, way of delivering something that relates to what should have been received by the students are concerned, delivery right time, and politely.

Another thing that disclosed Rambat Lupiyoadi (2001: 138), and Husein Umar (2000: 143), the factors that affect the level of satisfaction are:

- 1) Quality Service, Good service will highly assist to provide satisfaction, certainly service as expected.
- 2) Emotional Factor, an attitude can affect the level of satisfaction itself. For example, a person who has been convinced and fanatical about a preferred program, it will tend to always feel satisfied with it, despite what is obtained is not as expected.
- 3) Facility, that mean everything that can be felt on all matters relating to objects or non-objects.

- 4) Activity, that mean a good condition is a condition in which motionless or movement must involve interaction with the environment.

Complementing the above opinion, Philip Kotler was quoted by Rambat Lupiyoadi (2001: 158) in determining the level of satisfaction there are five main factors that must be considered by agency, there are:

- 1) Product Quality: customers will be satisfied if the results in the form of goods or services that they receive according to what they were expected or qualified.
- 2) Service: especially for the agency, their service will be very important and the consumer will be satisfied if the services provided are in accordance with their expected.
- 3) Emotional: customers will feel proud and getting confidence if the other people would be amazed to him when he was using a product and follow a particular activity that likely to have higher levels of satisfaction. Satisfaction not came from quality but from social value.
- 4) Price: a product that have the same quality but has a relatively cheap price will provide higher satisfaction for customers.
- 5) Cost: customers who did not need to spend additional costs would be satisfied with the product.

Additionally, the other factors that influence student satisfaction is, satisfaction comes from the awareness of the officers. The rules applied

in the implementation, organizational factors which runs the system also has a critical influence on student satisfaction. In addition, availability factor of facilities and infrastructure as a support service to help students get their hopes.

The above description can be specified. From the theory of services, and the satisfaction produced the factors that affect customer satisfaction (Philip Kotler in Supranto, 2006: 237), there are:

1) Reliability

That mean ability of service providers to implement the promised performance with consistent and reliable. Consumer satisfaction will be fulfilled if the quality performance of a given service provider as it should be.

2) Responsiveness

That mean willingness to assist customers and provide quick performance and responsiveness for consumer. Responsiveness will provide a good influence on consumer satisfaction, because a good response would give good satisfaction.

3) Confidence

That mean a knowledge and courtesy of employees and the ability to create trust and confidence or "assurance". So consumer will be satisfied if there is a guarantee from quality of services provided by manager or security of goods carried by consumer.

4) Empathy

That mean sense of caring, giving personal attention to customer.

This is important because consumer satisfaction will also be achieved if you develop a sense of discomfort experienced by consumer in the following activities.

#### 5) Tangible

That mean appearance of physical facilities either equipment, personnel and other media. This factor will also have a positive influence on customer satisfaction, because the better quality of the facilities used in the activity, it would make better level of customer satisfaction.

From the above opinion there is difference opinion on aspects that affect satisfaction, there are price and cost. Then if viewed towards this research are used to determine the level of student satisfaction towards BOS program, the second theory of Philip Kotler is the most appropriate because it covers into all aspects. From five aspects can be described, furthermore to clarify the definition of every aspect. Reliability means the BOS program keep what was promised, has consistent implementation time and trustworthiness without manipulation, is able to deliver the service right from the start and fulfills the purpose, and consistently carried out continuously. Responsiveness means availability and readiness of BOS program to help students and deliver services quickly/on time. Confidence (Confidence) means BOS program can provide assurance/guarantee to

the student that they can complete nine-year compulsory education. Empathy means, BOS program understand problem of students and take side for students, as well as paying attention to poor people. Tangible can be interpreted as evidence of tangible, can be a physical and non-physical evidence.

## 2. School Operational Assistance (*Bantuan Operasional Sekolah/BOS*)

### a) Definition of the School Operational Assistance (*Bantuan Operasional Sekolah/BOS*)

School Operational Assistance (*Bantuan Operasional Sekolah/BOS*) is a government program which is basically to supply funding for non-personnel operating costs for basic education unit as the implementer of compulsory education. Based on the Technical Guidelines BOS 2014, BOS is a government program to give provision of funds directly to every schools to help fulfill school operating cost. BOS is used to help schools fulfill school operating cost including procurement of 2013 Curriculum books. The realization on alignments against poor students, the allocation of BOS funds required to absolve (free waive) and / or assist (discount fee) poor students from paying school tuition and fees for extracurricular activities. Regarding the number of students who were released or get relief the cost of education has become a policy of the school taking into amount of poor students, the funds received and the costs of schooling. (*Dirjen Pendidikan Dasar tentang petunjuk teknik BOS tahun 2015, 2015:3*).

b) Purpose of School Operational Assistance Program

Generally, BOS program aims to ease the burden for financing public education in the context of the nine-year compulsory education quality. BOS program specifically aims to:

- 1) Eliminate all poor student at the basic education level from burden of school operating costs in every school.
- 2) Eliminate Elementary School students, Junior High School and Senior High School operating costs, except in international schools.
- 3) Relieve the burden of school operational costs for students in every schools.
- 4) Reducing the dropout rates.
- 5) Increase the gross enrollment ratios.
- 6) Realizing the concern of the government for poor students in education sector to absolve and/or helping school tuition for poor students.
- 7) Provide equal opportunities for poor students to receive educational services and good quality of education.
- 8) Improve quality of the learning process in schools. *Dirjen Pendidikan Dasar tentang petunjuk teknik BOS tahun 2015, 2015:3)*



c) Targets and Amount of BOS Program

BOS program targets are all elementary school, junior high school and senior high school, including the Open High School (*Sekolah Menengah Terbuka/SMTP*) and Independent Learning Activity (*Tempat Kegiatan Belajar Mandiri/TKBM*) held by the community, in all provinces in Indonesia. Amount of funds in every school calculated from the number of students with school provision SMP got Rp1,000,000.00/student/year.

By considering cost of school operations is determined by the number of students and some components of fixed costs that do not depend on the number of students, amounts of BOS funds received by schools can be divided into two groups of schools as follows:

- 1) Schools with at least 60 number of students, for both *SD/SDLB and SMP/SMPLB/SMPT*/ is Rp1,000,000.00/students/year.

BOS received by school, calculated based on number of students with the provisions of *SMP/SMPLB/SMTP/Satap* is Rp1.000.000,00/students/year.

- 2) *SD/SDLB/SMP/SMPLB/Satap* by the number students under 60 (small school).

For elementary school and junior high schools with number of students less than 60 will be given BOS funds as much as 60 students. This policy is intended to small schools that are in

remote/isolated or in a particular region whose existence is very necessary community, still can organize good education.

This policy is not intended to bring new small school. This policy does not apply to schools with this following criteria:

- a. Private schools that set standard fees/charges expensive.
- b. Schools that are not in demand by people around because it is not growing, so the number of students is small and there are other alternatives schools in around.
- c. Schools that proved to deliberately limit the number of students with purpose to obtain BOS funds with specific policies.

Small schools that receive allocation policy minimum of 60 students is a school fulfill the following criteria:

- a. Elementary School/Junior High School/*Satap* located in a secluded area/isolated whose establishment has been based on the terms and conditions set by the government. Secluded areas/isolated meant is the area that has been designated by Rural Ministry, Rural Development and Transmigration.
- b. *SDLB and SMPLB*.
- c. Schools in a slum area or suburbs that learners cannot be accommodated in other schools in around.
- d. Agrees to liberate tuition for all students.

In order for this specific policy not misplaced, then mechanism of this special treatment following the steps as follows:

- a. BOS District Management Team verify that school will get specific policy.
- b. BOS District Management Team recommends small schools receiver specific policies and propose it to Provincial Management Team with attached list of schools based Data Basic Education (*Dapodik*).
- c. Provincial BOS management team determined allocation for small schools based on a recommendation from BOS District Management Team. Provincial BOS Management Team are entitled to reject the recommendations from BOS District Management Team if found facts/information recommendations are not in accordance with established criteria.

The amount of BOS funds received by schools in this group are Junior High School/*Satap*  $60 \times \text{Rp}1.000.000,00/\text{year} = \text{Rp}60.000.000,-/\text{year}$ .

Especially for extraordinary schools (SLB), there are three possibilities that occurred in the field:

- a. SMPLB which by itself does not become one with SDLB, BOS funds received amounted =  $60 \times \text{Rp}1.000.000,00$  or  $\text{Rp}60,000,000,00/\text{year}$ .
- b. SLB where SDLB and SMPLB into one management, BOS funds received amounted =  $60 \times \text{Rp}1,000,000.00$  or  $\text{Rp}60,000,000.00/\text{year}$ .

Amount BOS funds for SMTP remains based real number of students because management and accountability combined with mains school. Schools receiving BOS funds with this special treatment must follow the following conditions:

- a. Must notify in writing to parents and install on the notice board of BOS funds received by schools.
- b. Responsible for BOS funds according to amount received.
- c. Freeing fees for parents.

*Dirjen Pendidikan Dasar tentang petunjuk teknik BOS tahun 2015, 2015:3).*

d) School BOS Program Recipients

- 1) Elementary School, Junior High School, around Indonesia which have certificate establishment of schools.
- 2) The school has a National School Identification Number (*Nomor Pokok Sekolah Nasional/NPSN.*)
- 3) As a manifestation of alignments against poor students, in allocation of BOS, school is required to free up (fee waive) and/or helping (discount fee) for poor students from paying school tuition and fees for extracurricular activities. For schools that are in the District / City / Province that have implemented free education, schools are not required to grant exemptions (free waive) and / or helping (discount fee) for poor students.

- 4) All schools that receive BOS funds must follow the guidelines set by the Government.
- 5) Schools qualified with students who come from low economic families, as the recipient of BOS shall implement the cordial social program (*program ramah sosial*) to identify and recruit poor students who have the interest and potential to Research in the school.
- 6) BOS recipient schools implement a cross subsidy mechanism and / or seek funding a kind of local governments, citizens, and other sources that are not binding and voluntary for poor students to fulfill the other school fees bill that cannot be fulfilled through BOS.
- 7) Schools that refused to accept BOS must be approved by the student's parents, the School Committee and the District Education Office / City and still ensure the continuity of education for poor students in the school. (*Dirjen Pendidikan Dasar tentang petunjuk teknik BOS tahun 2015, 2015:8*).

e) Legal Foundation

The legal basis and management policy of distribution BOS funds in 2012 include:

1. Presidential Regulation Number 162 year 2014 about 2015 State Budget Details.

2. Minister Finance Regulation Number 201/PMK.07/2011 concerning General Guidelines and Allocation of BOS Fiscal Year 2012.
  3. Education Minister Regulation and Culture Number 51/2011 Regarding Guidance for Use of BOS fund and BOS Financial Statements for Fiscal Year 2012.
  4. Minister Regulation No. 62 Year 2011 on Guidelines for BOS Management. (*Dirjen Pendidikan Dasar tentang petunjuk teknik BOS tahun 2015, 2015:8*).
- f) Time Fund distribution

Disbursement of funds is done every 3-month period, from January-March, April-June, July-September and October-December. In fiscal year 2015, BOS funds will be provided for 12 months for the period January to December 2015, the first and second quarter of fiscal year 2015 the academic year 2014/2015 and the third and fourth quarter of fiscal year 2015 the academic year 2015/2016. For regions that are geographically very difficult (remote areas) so that the process of decision-BOS funds by schools have problems or require expensive cost of retrieval, distribution of BOS funds to schools conducted every semester, ie at the beginning of the semester. Determination of isolated areas defined with the following conditions:

- 1) For remote area unit is sub-districts.



- 2) District BOS Management Team nominated remote districts to Provincial BOS management team, then Provincial BOS Management Team proposed list name to BOS Centre Management Team.
- 3) Ministry Finance determined BOS fund allocations for remote area by proposal from Ministry of Education and Culture. (*Dirjen Pendidikan Dasar tentang petunjuk teknik BOS tahun 2015, 2015:6*).

Some additional provisions related to distribution of BOS funds problems that often occur in school are as follows:

- 1) If there are students move/mutation from a particular school to another school after funds disbursement in quarter, BOS funds such learners in quarter due to previous schools. Revision number students in school left/accept the new transfer students applied for disbursement of the next quarter.
- 2) Whenever there are funds remaining in school at the end of fiscal year, funds remain school property and should be used to benefit school in accordance with school program.
- 3) If either surplus committed by BUD to school due to data error, then school must report these surplus to BOS District Management Team, and then BOS Management District Team reporting to Provincial BOS Management Team. Provincial BOS Management Team make cuts in to school in the next disbursement period.

- 4) If there is a deficiency conducted by BUD to school, then school must report the shortage of funds to District BOS Management Team, and then District BOS Management Team reporting to Provincial BOS Management Team. If BOS funds in BUD is still sufficient, deficiencies can be solved directly. If funds in BUD insufficient, then Provincial BOS Management Team filed report deficiencies to Centre BOS Management Team through BOS-K9 at the least on the end of week on second week each quarter. (*Dirjen Pendidikan Dasar tentang petunjuk teknik BOS tahun 2015, 2015:28*).

g) Fund Withdrawal

Conditions that must be followed regarding taking BOS funds by schools are as follows:

- 1) BOS withdrawals made by school treasurer with approval from headmaster and can be do at any time in accordance with needs of leaving a minimum balance in accordance with applicable regulations. The minimum balance is not included cutting. Withdrawals are not required to undergo a similar recommendation/approval of any parties.
- 2) BOS funds must be received in full by schools and not allowed any deduction or any charge for any reason and by any parties.
- 3) BOS funds in one period should not be used in that period depleted. Amount use of funds for each month adjusted to school needs as

stated in School Budget and Activity Plan (*RKAS*). (*Dirjen Pendidikan Dasar tentang petunjuk teknik BOS tahun 2015, 2015:30*).

h) Use of BOS Funds

- 1) Purchase/doubling of textbooks, which is to replace broken book or to fulfill shortfall.
- 2) Funding all activities within the framework of the new admissions, ie registration fees, forms duplications, administration of registration and re-registration, banner-making free school fees, as well as other activities directly related to the activity (for example, for copying, the consumption of the committee, and overtime pay in the admission of new students, and other relevant).
- 3) Financing learning activities remedial, PAKEM, contextual learning, learning enrichment, stabilization of test preparation, sports, arts, scientific work youth, scouts, youth red cross, School Health Unit (UKS) and the like (for salaries hours additional teaching outside class hours, transportation and accommodation costs of students / teachers in order to follow the race, copy, buy sports equipment, art tools and follow the race registration fee).
- 4) Costs of daily tests, general tests, school exams and report student learning outcomes (photocopy / duplication matter, exam correction fees and honoraria of teachers in preparing the student report card).

- 5) The procurement of consumables such as books, chalk, pencils, markers, paper, lab materials, student registration books, inventory book, subscriptions to newspapers / magazines education, drinks and snacks for the daily needs in the schools, as well as parts procurement Parts of office tools.
- 6) Paying bills and services, there are electricity, water, telephone, internet, modem, including new installations if there is already a network around the school. Specialty schools that there is no electricity grid, and if school requires electricity for teaching and learning in schools, it is allowed to buy generators.
- 7) Costs of school maintenance, there are painting, repairing leaky roofs, repairing students sanitary, repair doors and windows, repairing furniture, school sanitation improvement, repair floor tiles/ceramics and other school facilities maintenance.
- 8) Paying a monthly honorarium honorary teachers and education personnel honorarium. For elementary schools allowed to pay fees that help administrative personnel BOS.
- 9) Teacher professional development such as training, KKG / MGMPs and PSC / MKKS. Especially for schools receiving grant / block grant development KKG / MGMPs or the like on the same fiscal year shall not use BOS funds for the same designation.
- 10) The provision of assistance for the transportation costs of poor students who face the problem of transport costs to and from

school, uniforms, shoes / school stationery for poor students who receive Help Poor Students. If considered more economical, can also to buy a simple means of transportation that will be the school's inventory of goods (such as bicycles, boat crossing, etc).

- 11) Financing BOS management such as stationery (ATK including printer ink, CD and flash disk), copying, mailing, incentives for treasurer in the framework of preparation of the BOS and transportation costs in order to take the BOS funds in Bank / PT Pos.
- 12) Purchase of computers (desktop / workstation) and a printer for student learning activities, each of a maximum of 1 unit in one fiscal year.

When all components 1 until 12 above has fulfilled its funding from BOS and there are still funds remaining, then the rest of the BOS funds can be used to purchase props, learning media, typewriters, UKS equipment and school's furniture. (*Dirjen Pendidikan Dasar tentang petunjuk teknik BOS tahun 2015, 2015:31*).

- i) Prohibition Use of BOS Funds
  - 1) Kept in the long term with the intent to profitable.
  - 2) Loaned to other parties
  - 3) Finance activities that are not school priorities and require great cost, for example comparative studies, Research tours (field trips) and the like.

- 4) Finance activities organized by UPTD sub district/district/city/province/Centre, or any other party, even though the school did not participate in these activities. Schools are only allowed to bear the cost for students/teachers who participated in these activities.
- 5) Pay bonuses and regular transportation for teachers.
- 6) Buying clothes/uniforms for teachers/students for personal use (not the school's inventory).
- 7) Used for the rehabilitation of moderate and severe.
- 8) Building new room.
- 9) Purchase of materials/equipment that does not support the learning process.
- 10) buying stocks.
- 11) Finance activities have been financed from government funds central or regional governments are full/normal, example for contract teachers/aides.
- 12) Support activities that have nothing to do with the cooperative schools, for example, dues within the framework of national festivities and ritual / religious event.
- 13) Finance activities in the framework of a training/socialization/mentoring program related BOS/BOS program organized tax agency outside the Department of Education Provincial/District/Municipality and the Ministry of National

Education. (*Dirjen Pendidikan Dasar tentang petunjuk teknik BOS tahun 2015, 2015:44*)

### 3. The Essence of Needs

According to Murray (2007:218) needs are invalid constructs about strength in parts of the brain that organize various processes such as perception, thinking, and are doing to change existing conditions and not satisfying. Need can be generated by internal processes, but more often stimulated by environmental factors. Typically, need coupled with feelings or emotions, and has a special way to express it in reaching a resolution.

Abraham Maslow (2010:111) reveals the necessity theory States that individual behavior is useful to meet his needs, on which this theory has four cornerstone principles, namely:

- a. Humans are animals who wished
- b. Human needs seem organized in stratified needs
- c. When one needs are met, other needs will appear
- d. Requirements have been met had no influence, and other needs of a higher being dominant.

In human needs, Abraham Maslow divided into five kinds of human needs, namely:

#### a. Physical Needs

Physical needs are the need that is associated with body condition such as food, clothing, and residence.

#### b. Safety Needs

This needs more individual psychology in their life. For example: fair treatment, recognition of rights and responsibility, and security.

c. Social Needs

This needs also tends to be psychological and often related to the other needs. For example: recognized as members, are invited to participate, visit to neighbor.

d. Esteem Needs

This requirement concerns the individual achievements and prestige after doing the activities. For example: rewarded, lauded, unbelievable.

e. Self Actualization

This need is the highest needs of individuals and the needs of these most difficult at once implemented. For example: recognizing other people's opinions, others admit the truth, acknowledge the mistakes of others, can adjust to the situation.

Based on the intensity of its use, needs to be distinguished into three, there are:

a. Primer needs

Primer needs also called staples or Foundation, that needs to be filled because it is very important for the survival of human being. These needs include food, clothing, and residence. In order to keep alive, human need to eat every day, getting dressed, and had decent places to live to avoid sunburn spray, rain water, an influence of air. Primary needs are also called staples or Foundation, that needs to be



met because it is very important for the survival of mankind. If these basic needs are not met, then it's hard to sustain a human life and manifest identity in accordance with his nature.

b. Secondary Needs

Secondary needs include radio, television, desk and chairs, beds. This need rises after a man can fulfill the primer needs. Secondary needs are actually not so important to be realized, because without the fulfillment of this man can stay alive. Example education, bag, motorcycle.

c. Tertiary Needs

Tertier Needs or the needs of luxury goods, example villas, luxury car/cruise ship and other luxurious needs. After the man was able to fulfill primary and a secondary need, then the other needs will arise. Tertiary needs arising after the primary and secondary needs are fulfilled. The boundary between primary needs, secondary needs, and tertiary needs for each person is not same. This is related to the position and the economic status of the people in the middle of the community. The possibility for a particular person, secondary needs will be tertiary needs for the other person. For example, a color TV for the high income is a secondary need, whereas for those on low incomes is the tertier needs.

#### 4. The Essence of Perception

Bimo Walgito (2004:69) revealed that perception is a process of organizing, with interpretation of the stimulus received by the individual organism or that it becomes something meaningful, and is an activity that is integrated in the individual. Response as a result of the perception can be taken by individuals with a wide variety of forms. Where is the stimulus that will get a response from the individual depends on the attention of the individual concerned. Based on these feelings, the ability to think, experiences, owned by individuals are not same, then in perceiving something stimulus, the result may be different perceptions between individuals of one with the other individual.

Jalaludin Rakhmat (2007:51), states perception is observations about objects, events or relationships obtained by summing up the information and interpreting the message. While, Suharman (2005:23), states: "the perception is the process of interpreting or interpret information obtained through the system human senses". According to him there are three aspects in the perceptions that are considered relevant to human cognition, namely the recording of the senses, pattern recognition, and attention.

From the explanation above can be drawn a commonality of opinion that perception is a process that starts from vision to formed a response that occurs in the individual so that the individual is aware of everything in their environment through the senses.

## B. Relevant Research

1. Agus Prianto (2011) who is researching about the factors that affect the satisfaction of the parents towards the education services in schools (Research on the favorite school in Jombang). The results of this Research indicate that the manifestations variable determine to the degree of student's parent satisfaction with education services at the school. The degree of satisfaction of parents include tangible dimensions, reliability, responsiveness, assurance and empathy. In this Research also revealed that the school expected to be more responsive for desires, hopes and complaints of parents. In addition, the school also needs to provide a good education services with a caring staff, a representative school building, school supplies are sufficient, school teachers and staff who are professionals in their employment.

Research conducted by Agus Prianto has similarities with research to be conducted by writer, using variables of satisfaction. As for the difference in research conducted by Agus Prianto using five variables, but writer uses only one variable, that is student satisfaction against BOS program.

2. Oktavika Dwi Saputri (2013) are conducting research on the influence of the quality of *PAUD* education service agencies towards the level of parent satisfaction in district Gunungpati Semarang. The research concludes that there is an influence of the influence of the quality of *PAUD* education service agencies and the level of satisfaction of parents with effective contribution amounting to 4.9%, there is the influence of the principal

competencies against the effectiveness of performance with effective contribution amounting to 65,2%.

Research conducted by Oktavika Dwi Saputri has similarities with the research that will be conducted by researcher at the satisfaction variable.

The difference in research Oktavika Dwi Saputri aims to test the hypothesis, but in this Research only to measure the level of student's satisfaction against the BOS program without testing the hypothesis.

3. Arif Juniyanto (2013) are researching about students ' satisfaction levels in the use of library services FIK UNY. The results showed that the level of students in the use of library services in FIK UNY is at a very low category of 4.17% (5 persons), the category of low 30.83% (37 people), categories are 39.17% (47 people), the category high 19% (23 persons), a category of very high 4.75% (8 people). While on the basis of the average value, namely 100.42, shows that the level of satisfaction of students in using library services in FIK UNY are in medium category.

Research conducted by Arif Juniyanto had the equation that is measuring the level of satisfaction. As for the difference in research Arif Juniyanto was the subject of UNY students used while a subject that will be used by writer is the students of SMP Taman Dewasa Ibu Pawiyatan Yogyakarta, furthermore Arif Juniyanto research is to measure the level of students' satisfaction utilise library services, while the writer will examine the level of satisfaction towards the BOS program.

From previous studies it is known that the research conducted by the writer has not been studied by previous researchers. Some of the research became reference for this research, and provides an overview on student satisfaction against BOS program.

#### C. Research Framework

The purpose of education is to educate the nation and also ensures all Indonesia citizens get a decent education, therefore created BOS program. BOS is a government program for the provision of funds directly school whether it is Elementary School, Junior High School and Senior High School to help fulfill school operating costs. BOS gives funds to help schools fulfill school operational costs and help students relieve the tuition fees. The purpose of the BOS program is to help and freeing of charges tuition fees for poor students so hopefully can make all the citizens can get the opportunity to get an education at the same time can reduce the dropout numbers.

BOS program can help to alleviate and obtain education for all people. This is consistent with the public need for education and their desire to get a decent education until college level. As a program that includes general public, there are public perception regarding the BOS program. BOS program objectives generally to ease the burden for financing public education in order to nine-year compulsory education, of course there will be various perceptions in society, but can be taken outline their perception is objectives of the program can be implemented. Subsequently people can provide assessment with see the real situation.

BOS program is a product where the consumer target is students, in other words, students can provide an assessment of BOS program performance, and can become one of the evaluations of success of BOS program. Satisfaction can be seen from five aspects there are, reliability, responsiveness, confidence, empathy and tangible. Here conceptual framework;

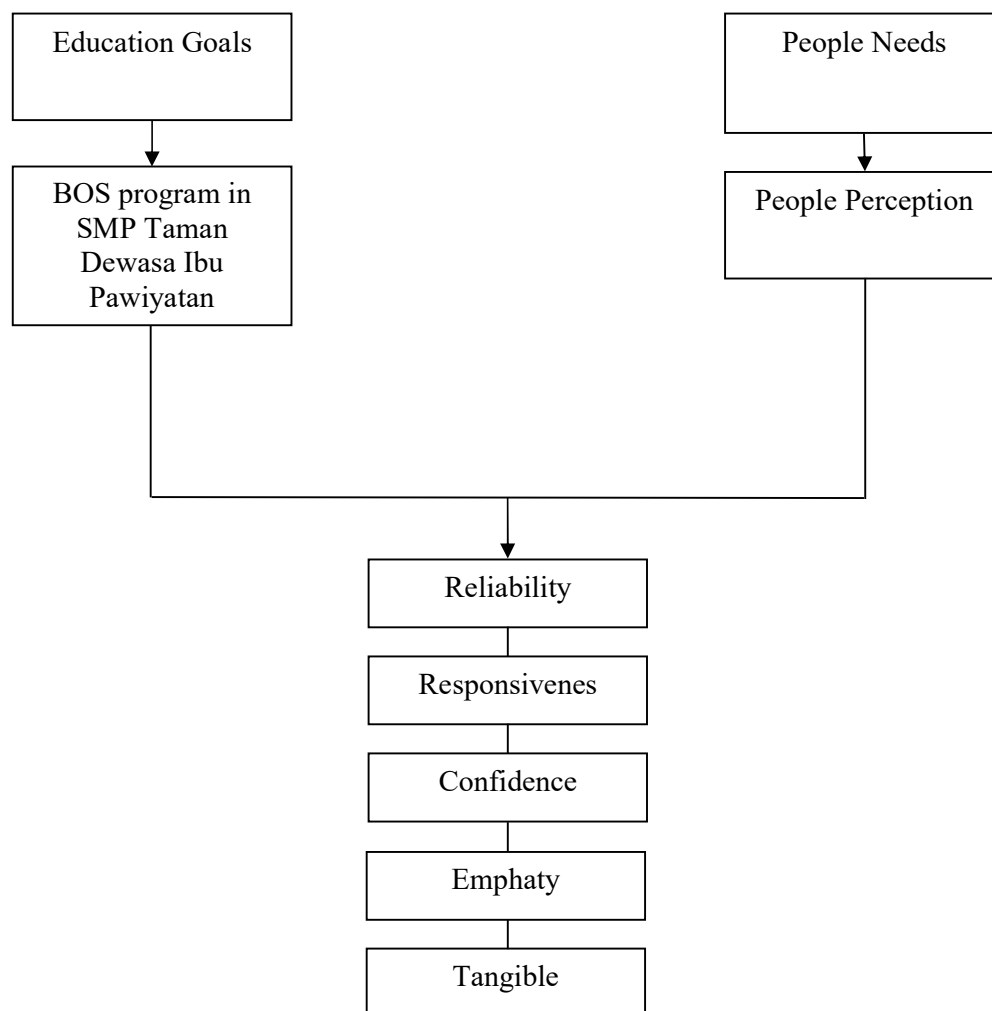


Figure 1. Research Framework

#### D. Research Questions

Based on the research of theory and conceptual framework above, research questions can be developed as follows:

1. How satisfaction level of BOS program in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta?
2. How satisfaction level based reliability factor?
3. How satisfaction level based responsiveness factor?
4. How satisfaction level based confidence factor?
5. How satisfaction level based empathy factor?
6. How satisfaction level based tangible factor?

### **CHAPTER III RESEARCH METHOD**

#### **A. Research Design**

This research is descriptive research with quantitative approach. Suharsimi Arikunto (2006: 234) reveals that descriptive research is research that is intended to gather information about the status or existing symptoms, which according to what their symptoms at the time of the research. A quantitative approach is a research approach to the data research in the form of numbers, and uses statistical analysis (Sugiyono, 2009: 7). A quantitative approach is chosen, because in the process of obtaining the data used in this research is numbers as a tool to find information about what is studied, as well as to view and describe then analyzed and concluded as a result of research.

#### **B. Operational Definition**

Operational variable definition is intended to clarify the issues to be researched, and provided operational restrictions against the definition of the terms used and would be appropriate with purpose of the research. The variable in this research is, the satisfaction level of BOS program. Satisfaction is the feeling of pleasure or disappointment resulting from comparing the perceived performance against their expectations. Consumer satisfaction is determined by consumer perceptions of product performance to fulfill consumer expectations. Aspects of satisfaction would be seen from 5 indicators there are reliability, responsiveness, confidence, empathy and tangible.

- a. Reliability, is the ability to provide services as promised with accurate and reliable.



- b. Responsiveness, is the ability to help customers and providing services quickly.
- c. Confidence, include the ability of knowledge and courtesy as well as their ability to generate trust and confidence.
- d. Empathy, is the willingness to care about providing personal attention to customers.
- e. Tangible, is the customer needs that focuses on the physical facilities such as room, cleanliness, neatness and comfort room, having much of equipment and communication facilities.

The indicator is measure using questionnaire consisting of 39 questions. Reliability indicator consist of 10 questions, responsiveness 6 questions, confidence 6 questions, empathy 6 questions and tangible 11 question.

#### C. Setting and Time of the Research

The setting of this research will be in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta. The time of the research will be started on April 2016.

#### D. Population and Sample

##### 1. Population

Population is all of the research object (Suharsimi Arikunto, 2006:130). According to Sugiyono, (2006:72) Population is a generalization region consisting of the object or subject of the research that has certain qualities and characteristics by researcher to learn and then

drawn the conclusion. The population in this research are all the students of SMP Taman Dewasa Ibu Pawiyatan Yogyakarta.

## 2. Sample

Because of the large population in this research, then to simplify data collection need to take research sample. Samples according Suharsimi Arikunto (2006: 131) is partially or representative of the population will be researched. According to Suharsimi Arikunto (2006:134) when the subject is less than 100, better to take all subject. But, if the number too large, the subject can be taken between 10-15% or 20-25% or more. Based on theory, researcher take 25% from 254 students, that as many as 64 students will take. Then the technique used is proportional random sampling by taking sample seven students from each class.

## E. Data Source

Data sources and data collection techniques used in this research is:

### 1. According to the source data

The source of the data used in this research is the primary data. Primary data is usually obtained by field survey using all original data collection methods.

### 2. Data collection technique

Data collection techniques used by researcher using a questionnaire. According to Sugiyono (2006:135) " the questionnaire is a technique of data collection conducted by giving a set of questions or a written statement to answer by respondent". This method contains the written question used to obtain information about the dimensions of service quality.

## F. Research Instrument

According to Sugiyono (2006:97) "research instrument is an instrument used to measure the natural phenomena and social phenomena are observed". Instrument or measuring instrument in this research is a questionnaire containing grains have a question for the response given by the subject of research. Formulation of the questionnaire was based on a theoretical construction which had been developed previously. Then on the theoretical basis developed into indicators and further developed into grains question where the provision of the score using a Likert scale.

According to Sutrisno Hadi (1991: 19-20), modifications to the Likert scale was intended to eliminate the weaknesses contained by five-level scale. Likert scale modifications is to negate the middle response categories for three reasons: the first category Undecided, it has a double meaning, can be defined cannot decide or give answers (according to the original concept), can also be interpreted neutral, disagree, or even hesitate. Double answer category meaning (multi interpretable) is certainly not expected in an instrument. Second, availability of middle answers make tendency answer to the middle. (central tendency effect), especially for those who are undecided on the direction of respondents' opinions tendency, toward agreed or disagree. If reserved answer category that will eliminate lot of research data thus reducing amount of information that can be capture by respondents.

Determination of the scores given to measure customer satisfaction using Likert Scale modified, as follows:

1. Score 4 if Totally Agree
2. Score 3 if Agree
3. Score 2 if Disagree
4. Score 1 if Totally Disagree

Table 1. Grating Instrument Against Student Satisfaction Questionnaire BOS Program

Number	ASPECT	INDICATORS	ITEM NUMBER
1.	Reliability	Consistent implementation of the BOS program	1,2,3,4
		Implementation BOS program reliable without manipulation	5,6
		Conformity BOS program implementation with the goal	7,8,9,10
2.	Responsiveness	BOS program implementation fast/on time	11,12
		Implementation of the BOS program responsive to the needs/problems	13,14,15,16
3.	Confidence	BOS program is believed to be able to complete the nine year compulsory education	17,18,19,20
		BOS program provides assurance/confidence nine year compulsory education program will be implemented	21,22
4.	Empathy	BOS program pay attention to the student problems	23,24,25
		BOS program concerned with the poor students	26,27,28
5.	Tangible	BOS program improve physical facilities	29,30,31,32,33,34
		BOS program improve performance of human resources	35,36,37,38,39

## G. Test Instruments

### 1. Validity Test

Validity is a measure that indicates the levels of validity of an instrument. A valid instrument has high validity. Instead, the less valid instrument means it has low validity (Suharsimi Arikunto, 2006:168).

Test validity of the instruments used in this research is validity items. This validity test used to determine whether the items used valid or invalid. Analysis of items in this questionnaire using Pearson Product Moment formula. (Burhan Nurgiyanto, Gunawan, dan Marzuki, 2014: 338)

$$r_{xy} = \frac{n \sum xy - (\sum x)(\sum y)}{\sqrt{\{n \sum x^2 - (\sum x)^2\} \{n \sum y^2 - (\sum y)^2\}}}$$

Description:

$r_{xy}$  = The correlation coefficient between scores item with total score  
 $X$  = Item Score  
 $Y$  = Total Score  
 $N$  = Number of Subjects

Furthermore, the correlation coefficients are obtained ( $r_{xy}$  or  $r$  count) compared with the value of  $r$  table. If the  $r$  count obtained is higher than  $r$  table at a significance level of 5%, the items declared invalid. Conversely, if the count  $r$  is smaller than  $r$  table, then the items declared invalid.

Criteria validity test based on the results of  $r$  table from 40 respondents was 0,312. If items have  $r$  count over 0,312, meaning of that clause is valid, while if  $r$  count under 0,312, meaning of that clause is invalid (Sugiyono, 2006: 288).

Table 2. Validity Test

Item	r count	r table	Statement	Item	r count	r table	Statement
1	0.370**	0.312	Valid	23	0.303*	0.312	Invalid
2	0.405**	0.312	Valid	24	0.592**	0.312	Valid
3	0.499**	0.312	Valid	25	0.610**	0.312	Valid
4	0.395**	0.312	Valid	26	0.704**	0.312	Valid
5	0.544**	0.312	Valid	27	0.527**	0.312	Valid
6	0.558**	0.312	Valid	28	0.451**	0.312	Valid
7	0.553**	0.312	Valid	29	0.547**	0.312	Valid
8	0.316**	0.312	Valid	30	0.545**	0.312	Valid
9	0.510**	0.312	Valid	31	0.468**	0.312	Valid
10	0.551**	0.312	Valid	32	0.702**	0.312	Valid
11	0.526**	0.312	Valid	33	0.541**	0.312	Valid
12	0.483**	0.312	Valid	34	0.550**	0.312	Valid
13	0.687**	0.312	Valid	35	0.580**	0.312	Valid
14	0.659**	0.312	Valid	36	0.332**	0.312	Valid
15	0.589**	0.312	Valid	37	0.604**	0.312	Valid
16	0.529**	0.312	Valid	38	0.681**	0.312	Valid
17	0.482**	0.312	Valid	39	0.343**	0.312	Valid
18	0.404**	0.312	Valid	40	0.604**	0.312	Valid
19	0.428**	0.312	Valid	41	0.556**	0.312	Valid
20	0.614**	0.312	Valid	42	0.426**	0.312	Valid
21	0.419**	0.312	Valid	43	0.862**	0.312	Valid
22	0.597**	0.312	Valid	44	0.632**	0.312	Valid

Source: Primary Data Processed

From above analysis results, there are 1 items that fall that is items number 23. However, from validity results items that can be used for data collect is 43 items.

## 2. Reliability Test

An instrument is said to be reliable if the instrument is able to reveal reliable data and appropriate with the actual reality. Reliability test in this research using Cronbach Alpha formula. (Suharsimi Arikunto, 2006: 196).

Results of test instrument then interpreted with the following provisions:

Between 0.800-1.00 = High

Between 0.600-0.800 = Enough

Between 0.400-0.600 = Rather Low

Between 0.200-0.400 = Low

Between 0.000-0.200 = Very Low

Here are results of reliability test on research variables:

Table 3. Reliability Test

Number	Aspects	Cronbach's Alpha	N of Items
1	Reliability	0.777	12
2	Responsiveness	0.777	6
3	Confidence	0.681	5
4	Empathy	0.738	6
5	Tangible	0.890	14

Source: Primary Data Processed

Reliability test results obtained Cronbach's alpha values for reliability aspects is 0.777, responsiveness aspect 0.777, confidence aspect 0.681, empathy aspect 0.738, and tangible aspect 0.874, all aspects larger than 0.600, so variables in this questionnaire can be stated reliable.

## H. Data Analysis Technique

After all the data is collected, the next step is to analyze the data in order to the data can be pulled to a conclusion. Data analysis techniques in this research is mapping frequency distribution on those satisfaction aspects (Univariate analysis of the Satisfaction attributes) (Laura Funa, 2006: 34)

According Sugiyono (2009: 148), descriptive analysis is an analysis which is a decrypting or explaining by using tables, classifying data based on results questionnaire answers obtained from respondents using data tabulation. Based on the opinions that have been mention, then to describe the data that has been obtain by researcher using statistical techniques such as creating tables, and distribution frequency charts or graphs.

According to this research type is quantitative descriptive research, data were then analyzed is quantitatively, and to determine the satisfaction level towards BOS program then used the tabulation analysis techniques. Tabulation is data processing by moving the answers contained in the questionnaires to the tabulation or table. Then, after the data is processed, then results of questionnaires declared valid, then the next step is analyze data using quantitative descriptive analysis techniques. The calculation method of data analysis to find the amount of relative frequency percentage. By the following formula (Anas Sudijono, 2009: 40).

$$P = \frac{F}{N} \times 100\%$$

Description:

P = Percentage are searched (Relative Frequency)



F = Frequency

N = Quantity of respondents

In analyzing the data obtained through the instrument likert scale, data was interpreted by searching a category that often appears (mode) and a middle value (median) (Iqbal Hasan, 2011: 95). Researchers in this case choosing seek mode to find the majority of respondents' preferences or satisfaction of the majority of respondents.

Furthermore, in order that the total rating of each item and category known: 1 (Very Dissatisfied), 2 (Not Satisfied), 3 (Satisfied), and 4 (Very Satisfied). Researchers calculate the average score obtained with rating formula:

$$\Sigma = \frac{(1xa) + (2xb) + (3xc) + (4xd)}{n}$$

Next researcher calculated performance score (rating) on each item in a way to multiply the frequency of the election of the weight categories respectively. Thus the highest mean number of each item is 4, assuming all respondents chose very satisfied that weighs 4. The magnitude of the mean honing 4 then the rating is higher, and vice versa getting away from the number 4 then the rating even lower. Thus, the obtained findings point where the high ratings and grains which ratings are low, so that the level of satisfaction of each factor can be known.

The categorization using 5 reference norm limits (Anas Sudijono, 2006: 175), as follows:

Table 4. Limits of Norm Category

No	Normal Range	Category
1	$X > M + 1,5 \text{ SD}$	Very High
2	$M + 0,5 \text{ SD} < X \leq M + 1,5 \text{ SD}$	High
3	$M - 0,5 \text{ SD} < X \leq M + 0,5 \text{ SD}$	Medium
4	$M - 1,5 \text{ SD} < X \leq M - 0,5 \text{ SD}$	Low
5	$X \leq M - 1,5 \text{ SD}$	Very Low

Description:

M : Mean

SD : Standard Deviation

## **CHAPTER IV**

### **RESEARCH RESULT AND DISCUSSION**

#### **A. Research Result**

Measured satisfaction level of School Operational Assistance (BOS) program is important because to know the people's judgment of BOS program. Therefore, the government can improve performance and can make good decisions to support the implementation of BOS program can produce better performance.

Regulation is the background of BOS program was organized is Indonesia Law number 20 of 2003 about National Education System. These laws mandated that every citizen aged 7-15 years must follow of basic education. The consequences, the government shall provide educational services for all students at the primary level included Elementary School (*SD*), *MI*, and Junior High School (*SMP*), *MTs* as well as an equal educational unit.

In accordance with mandate of the Law, development policy 2004-2009 period, prioritized on improving people's access to better qualified basic education through improved implementation of the nine-year compulsory in basic education and the provision of more access to people's that have been less able to reach basic education.

School operational assistance (BOS) as a concrete step the government in order to improve people's access to basic education at the same time in order to complete the target of nine-years compulsory education. As a manifestation of government focus to ease the burden on the

public for financial education in order to made better quality of nine-year compulsory education, the targets of BOS program is all Junior High School level schools both public and private.

BOS funds program which began in 2005 has a significant role in accelerating achieved of nine-year compulsory education program. Therefore, started in 2009 the government has made changes to the goal, approach and orientation BOS program, from expansion access to quality improvement.

This research was conducted on 13<sup>th</sup> up to 15<sup>th</sup> April 2016, on students SMP Taman Dewasa Ibu Pawiyatan Yogyakarta totaling 254 students and is spread to 9 classes. Description of the research data is intended to describe the results of student satisfaction rates towards BOS program in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta. From this figure can be seen the frequency distribution of research data that is how much the level of student satisfaction toward BOS program.

Data to identified the level of student satisfaction toward BOS program in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta disclosed with a questionnaire composed 43 point of statement, which is divided into five factors, reliability 12 items, responsiveness 6 items, confidence 5 items, empathy 6 items, and tangible 13 items. After research data collected, analyzing using quantitative descriptive analysis techniques with computer assistance using SPSS program 17.0 version for windows.

### 1. Satisfaction Based Reliability Factor

Student satisfaction towards BOS program viewed from reliability factor, results obtained from questionnaire statement total 12 questions. Obtaining results from distribution of questionnaires to students regarding student satisfaction toward BOS program can be described as follows:

Item Number	Aspect	Category	F	P
1,2,3,4,5,6,7,8,9,10,11,12	Reliability	Very Satisfied	290	38%
		Satisfied	323	43%
		Less Satisfied	61	8%
		Very Dissatisfied	82	11%
Total			756	100%

According to the table indicates that as much as 11% said very dissatisfied, 8% said less satisfied, 43% said they were satisfied, while 38% said very satisfied.

Furthermore, if examined by the score, then the distribution of scores on this item are as follows:

Item Number	Aspect	Category				Mean
		1	2	3	4	
1,2,3,4,5, 6,7,8,9, 10,11,12	Reliability	82	61	323	290	3.3

The table above shows category 1 as many as 82, category 2 as many as 61, category 3 as many as 323 and category 4 as many as 290. Therefore, the average score for this item statement is 3.3.

## 2. Satisfaction Based Responsiveness Factor

Student satisfaction towards BOS program seen from responsiveness factor obtained from questionnaire statement total 6 questions. Obtaining results from distribution of questionnaires to students regarding student satisfaction toward BOS program can be described as follows:

Item Number	Aspect	Category	F	P
13,14,15, 16,17,18	Responsiveness	Very Satisfied	180	48%
		Satisfied	161	43%
		Less Satisfied	31	8%
		Very Dissatisfied	6	2%
Total			378	100%

According to the table indicates that as much as 6% said very dissatisfied, 31% said less satisfied, 161% said they were satisfied, while 180% said very satisfied.

Furthermore, if examined by the score, then the distribution of scores on this item are as follows:

Item Number	Aspect	Category				Mean
		1	2	3	4	
13,14,15,16,17,18	Reliability	6	31	161	180	3.3

The table above shows category 1 as many as 6, category 2 as many as 31, category 3 as many as 161 and category 4 as many as 180. Therefore, the average score for this item statement is 3.3.

### 3. Satisfaction Based Confidence Factor

Student satisfaction towards BOS program seen from confidence factor obtained from questionnaire statement total 6 questions. Obtaining results from distribution of questionnaires to students regarding student satisfaction toward BOS program can be described as follows:

Item Number	Aspect	Category	F	P
19,20,21, 22,23	Confidence	Very Satisfied	136	43%
		Satisfied	130	41%
		Less Satisfied	42	13%
		Very Dissatisfied	7	2%
Total			315	100%

According to the table indicates that as much as 7% said very dissatisfied, 13% said less satisfied, 41% said they were satisfied, while 43% said very satisfied.

Furthermore, if examined by the score, then the distribution of scores on this item are as follows:

Item Number	Aspect	Category				Mean
		1	2	3	4	
19,20,21,22,23	Reliability	7	42	130	136	3.3

The table above shows category 1 as many as 7, category 2 as many as 42, category 3 as many as 130 and category 4 as many as 136. Therefore, the average score for this item statement is 3.3.

### 4. Satisfaction Based Empathy Factor

Student satisfaction towards BOS program viewed from empathy factor, results obtained from questionnaire statement total 6 questions.

Obtaining results from distribution of questionnaires to students regarding student satisfaction toward BOS program can be described as follows:

Item Number	Aspect	Category	F	P
24,25,26,27,28,29	Empathy	Very Satisfied	154	41%
		Satisfied	182	48%
		Less Satisfied	28	7%
		Very Dissatisfied	14	4%
Total			378	100%

According to the table indicates that as much as 4% said very dissatisfied, 7% said less satisfied, 48% said they were satisfied, while 41% said very satisfied.

Furthermore, if examined by the score, then the distribution of scores on this item are as follows:

Item Number	Aspect	Category				Mean
		1	2	3	4	
24,25,26,27,28,29	Empathy	14	28	182	154	3.2

The table above shows category 1 as many as 14, category 2 as many as 28, category 3 as many as 182 and category 4 as many as 154. Therefore, the average score for this item statement is 3.2.

##### 5. Satisfaction Based Tangible Factor

Student satisfaction towards BOS program viewed from tangible factor, results obtained from questionnaire statement total 6 questions. Obtaining results from distribution of questionnaires to students regarding student satisfaction toward BOS program can be described as follows:



Item Number	Aspect	Category	F	P
30,31,32,33,34,35,36,37,38,39,40,41,42,43	Tangible	Very Satisfied	302	37%
		Satisfied	397	48%
		Less Satisfied	100	12%
		Very Dissatisfied	20	2%
Total			819	100%

According to the table indicates that as much as 2% said very dissatisfied, 12% said less satisfied, 48% said they were satisfied, while 37% said very satisfied.

Furthermore, if examined by the score, then the distribution of scores on this item are as follows:

Item Number	Aspect	Category				Mean
		1	2	3	4	
30,31,32,33,34,35,36,37,38,39,40,41,42,43	Empathy	20	100	397	303	3.2

The table above shows category 1 as many as 20, category 2 as many as 100, category 3 as many as 397 and category 4 as many as 303. Therefore, the average score for this item statement is 3.2.

## B. Discussion

### 1. Satisfaction Based Reliability Factor

Results of data analysis showed a reliability factor shown in 12 questions, the result is in following image;

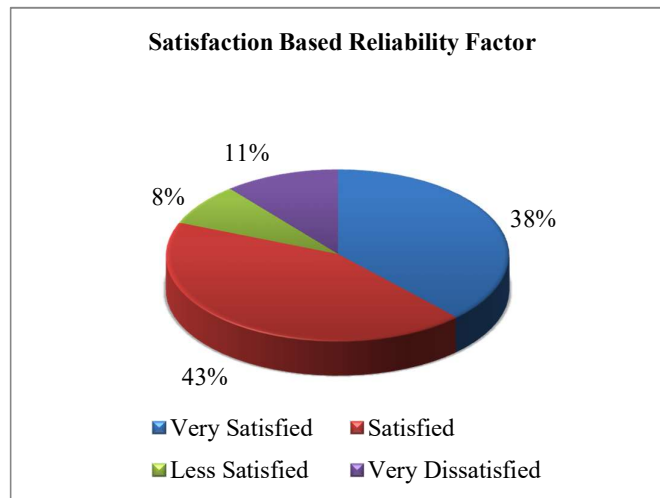


Figure 2. Diagram of Satisfaction Based Reliability Factor

The above picture showed that most students were satisfied toward reliability of BOS program. Within reliability factor contained three indicators. The first indicator is implementation consistency of BOS program. A good program should have implemented every year and continuously/ongoing. Then continuity of BOS program should cover all regions in Indonesia. The second indicator shows the implementation of BOS program reliable without any manipulation. The program must have a good system so there is no manipulation and no corruption. The third indicator shows the implementation of BOS program responsive to the problems and needs. BOS funds program primarily devoted to help poor students to get same education with other students should certainly solve

needs and problems experienced by poor students. Accordingly, data obtained from this research indicate that students are satisfied with the reliability of BOS program.

## 2. Satisfaction Based Responsiveness Factor

Results of data analysis showed a responsiveness factor shown in 6 questions, the result is in following image;

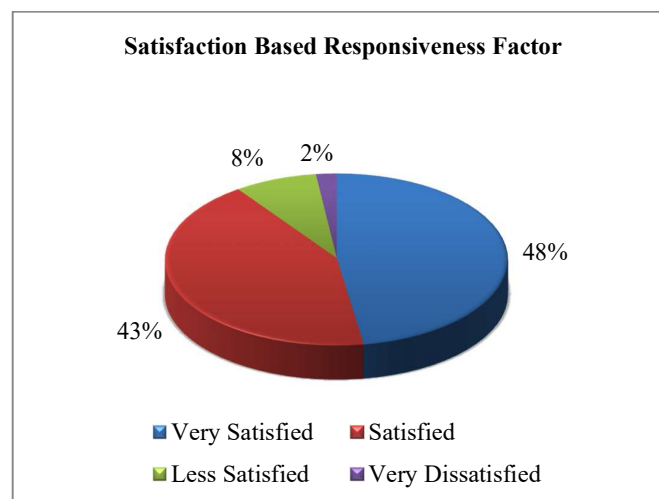


Figure 3. Diagram of Satisfaction Based Responsiveness Factor

Above picture showed that most students are satisfied with responsiveness of BOS program. However, there are still students who felt dissatisfied by 8% and very dissatisfied by 2%. It shows the responsiveness of the BOS program in helping students has been well, demonstrated by many agreed the implementation of the BOS program fast/timely. BOS program is also timely lighten the load on the current price of basic commodities rise. Many also agreed BOS program can solve educational equity issues in all areas, improving access to education and also made poor students can experience the same quality of education.

### 3. Satisfaction Based Confidence Factor

Results of data analysis showed a responsiveness factor shown in 6 questions, the result is in following image;

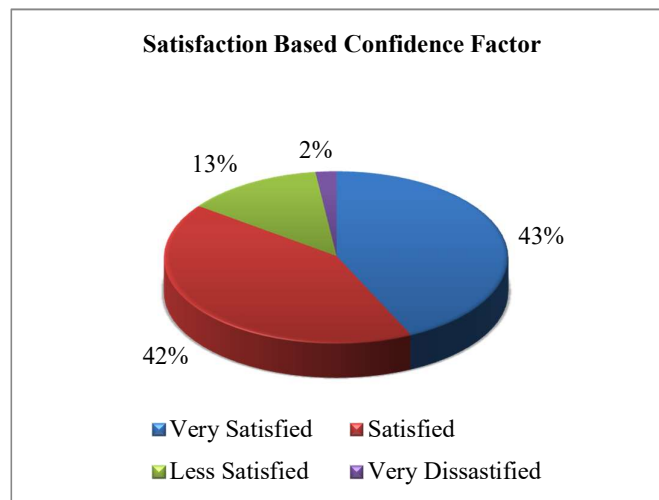


Figure 4. Diagram of Satisfaction Based Confidence Factor

Above picture showed that most students are very satisfied with confidence BOS program at 43%. Nevertheless, there are still students who felt dissatisfied and 13% very dissatisfied by 2%. This indicates confidence BOS program can complete nine-year compulsory education, besides that they agreed program can reduce the number of dropouts in other words, can increase the number of learners in order to complete the nine-years compulsory education. This showed the success of the BOS program have been able increase the number of learners for all children in Indonesia so hopefully they can add the individual quality to obtain a better future.

#### 4. Satisfaction Based Empathy Factor

Results of data analysis showed a responsiveness factor shown in 6 questions, the result is in following image;

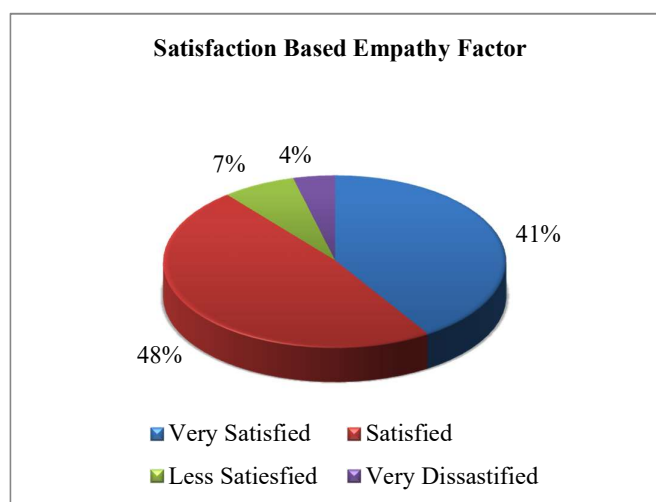


Figure 5. Diagram of Satisfaction Based Empathy Factor

The image above shows that most students are satisfied with the empathy factor BOS program that is equal to 48%. But there are still students who felt dissatisfied by 7% and very dissatisfied by 4%. This showed BOS program pay attention to students, does not look at the status, state, and region, all students in Indonesia are entitled get assistance for alleviate the cost of their school. Furthermore, most agree BOS impartially with poor students, demonstrated from school must liberate all sorts of charges added with providing assistance such as the provision of stationery, and the provision of transport costs in order to facilitate them in participating in learning activities.

## 5. Satisfaction Based Tangible Factor

Results of data analysis showed a responsiveness factor shown in 6 questions, the result is in following image;

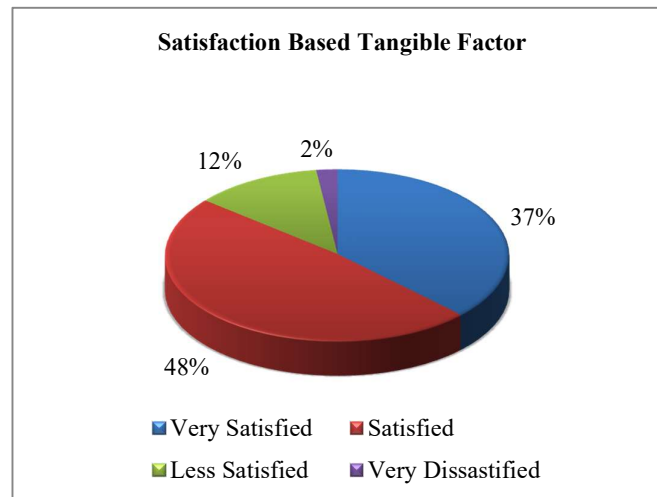


Figure 6. Diagram of Satisfaction Based Tangible Factor

Above picture showed that most students are satisfied with tangible factors of BOS program in amount of 48%. However, there are still students who felt dissatisfied and 12% very dissatisfied by 2%. It shows the BOS program improve physical facilities in schools such as repair of classrooms, bathrooms, building laboratory to support learning activities to be better. Furthermore, Furthermore, mostly satisfied with the purchase of a computer and also for the installation of Wi-Fi for browsing activity, so students can add resource materials and readings materials. Moreover, most agreed the BIOS program also improve human resource performance this in accordance with one use of the funds is to finance the development of the teaching profession.

## 6. Satisfaction Level of BOS program

From data analysis on student satisfaction rates toward BOS program in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta obtained the lowest score at (minimum) 103, highest score (maximum) 167, mean 140.14, median 141.00, mode 135, standard deviation (SD) 15.757.

Results can be seen in following table:

Table 5. Statistics Description

Statistics		Satisfaction
<i>N</i>	<i>Valid</i>	63
	<i>Missing</i>	0
<i>Mean</i>		140.14
<i>Median</i>		141.00
<i>Mode</i>		135
<i>Std. Deviation</i>		15.757
<i>Minimum</i>		103
<i>Maximum</i>		167

Source: Primary Data Processed

If displayed in the form of frequency distribution, then data rate of student satisfaction toward BOS program in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta is as follows:

Table 6. Frequency distribution toward Student Satisfaction of BOS program in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta

Number	Category	Interval	Frequency	
			Absolute	Percentage (%)
1	Very High	$X > 163.78$	5	7.94%
2	High	$148.02 < X \leq 163.78$	15	23.81 %
3	Medium	$132.26 < X \leq 148.02$	27	42.86 %
4	Low	$116.50 < X \leq 132.26$	9	14.29 %
5	Very Low	$X \leq 116.50$	7	11.11 %
Total			67	100%

As if it depicted to bar chart form, the satisfaction level of BOS program in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta can be seen as follows:

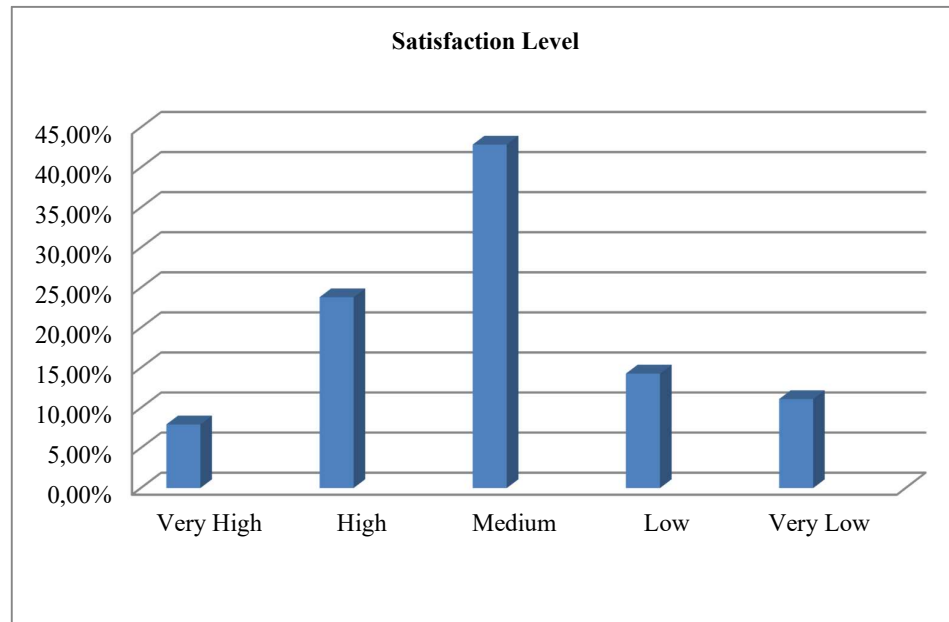


Figure 7. Bar chart Satisfaction Level Of BOS Funds Program in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta

Based on these results shown satisfaction level of BOS program in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta are in the very low category amounted to 11.11% (7 people), low category 14.29% (9 people), medium category 42.86% (27 people), high category 23.81% (15 people), very high category 7.94% (5 people). While based on the average value, is 140.14 indicates that the satisfaction level of BOS program in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta in medium category. The results of studies showing satisfaction with the BOS program at the level indicated enforceability program was already well. However, improvements and performance improvements still necessary. It is important to make the



better program and can produce high levels of satisfaction. Knowing satisfaction level can make one of evaluation aspect. Especially for school, it can make better management for using fund of BOS. School can also allocate funds on activities that were previously overlooked, then it can repair make some activity that have not been unsatisfactory. Moreover, it also can as an evaluation material to make another policy. Furthermore, government can improve performance and can make good decisions for support program in subsequent years with effective and efficient. Eventually, back to the goal, the government can help all children in Indonesia ease the burden for financing public education in the context of the nine-year compulsory education quality and provide education for all Indonesia citizens.

### C. Limitations

In this research, there are many advantages and disadvantages, this is because the limited number of researchers, are:

1. Data collection using the questionnaire enclosed, would be even better if accompanied with data collection using open questionnaire or interview.
2. When taking research data that is current research questionnaire to the respondents, cannot be monitored directly and accurately whether the answers given by the respondents completely in accordance with his own opinion or not.
3. This Research only discusses student satisfaction rates towards BOS program in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta. Research will

be better if conduct with analysis to determine the effect from every factors.

4. Respondent in this research only student. Research will be better if the respondent not only student, parent, school headmaster and people who know about the management of BOS program can use as a respondent.

## **CHAPTER V**

### **CONCLUSIONS AND SUGGESTIONS**

#### **A. Conclusions**

Based on data analysis result, tested research results, and discussion, it can be concluded that satisfaction level towards BOS program SMP Taman Dewasa Ibu Pawiyatan Yogyakarta at lowest category amounted to 11.11% (7 people), low category 14.29% (9 people), medium category 42.86% (27 people), high category 23.81% (15 people), very high category 7.94% (5 people).

#### **B. Implications**

Based on research result that has concluded, it can be stated implications of research results are:

1. With known satisfaction level towards BOS program in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta can be used as an assessment of BOS program.
2. Aspects that are less dominant in satisfaction level support to the program of BOS program, need to be considered and resolved so that these aspects can provide better performance and can increase satisfaction level towards BOS program in SMP Taman Dewasa Ibu Pawiyatan Yogyakarta.
3. For local government agencies can make the results of this research as a material consideration to improve the quality of BOS program.

### C. Suggestion

In accordance with the conclusions, implications and suggestions above, suggestions can be presented are as follows:

1. In order to develop better research on the level of student satisfaction toward the program BOS.
2. In order to do research about the level of student satisfaction towards BOS program by using other methods.
3. For schools, this research result can improve management performance of BOS program, improve quality service both in the learning activities as well as outside learning activities and also improvements in school facilities and infrastructures.

## REFERENCES

- Alwisol. (2007). *Psikologi Kepribadian*. (Malang: UMM Press, 2007), hal. 218
- Anas Sudijono. (2009). *Statistika Pendidikan*. Jakarta: PT Raja Grafindo Persada.
- Arikunto, Suharsimi. (2006). *Prosedur Penelitian Suatu Pendekatan Analisis*. Jakarta: PT Rineka Cipta
- Dirjen Pendidikan Dasar tentang Petunjuk Teknis BOS SD, SMP Tahun 2015
- Husain Umar. (2000). *Metodologi Penelitian (Aplikasi Pemasaran)*. Jakarta: Gramedia Pustaka Utama
- Johanes Supranto. (2006). *Pengukuran Tingkat Kepuasan Pelanggan*, Jakarta: Rineka Cipta
- Kotler. 2009. *Manajemen Pemasaran di Indonesia: Analisis Perencanaan, Implementasi dan Pengendalian*. Jakarta: Salemba Empat, Pearson Education Asia Pte. LTD, Prentice Hall, Inc
- Laura Funa. 2006. *Customer Satisfaction Analysis*. New York: In Country A
- Rambat Lupiyoadi. (2001). *Analisis Kepuasan Pelanggan Terhadap Kualitas Pelayanan Perusahaan*. Jakarta: Rineka Cipta
- Richard Gerson. (2001). *Mengukur Kepuasan Pelanggan Seri Panduan Praktis*. Jakarta: PPM
- Slamet Santoso. (2010) *Teori-Teori Psikologi Sosial*. Bandung: Refika Aditama
- Sugiyono. (2009). *Statistika untuk Penelitian Bisnis*. Bandung: Alfabeta
- Supranto. 2006. *Pengukuran Tingkat Kepuasan Pelanggan untuk Meningkatkan Pangsa Pasar*. Jakarta: PT Rineka Cipta
- Umar, H. (2002). *Riset Pemasaran & Perilaku Konsumen*. Jakarta: Gramedia Pustaka Utama

# APPENDIX

## Appendix 1. Instruments Before Trial Test

## ANGKET

TINGKAT KEPUASAN PROGRAM DANA BOS  
SMP TAMAN DEWASA IBU PAWIYATAN  
YOGYAKARTA

## A. Identitas Responden

Nama :

Kelas :

## B. Petunjuk Pengisian:

1. Bacalah setiap butir pernyataan dengan seksama.
  2. Beri tanda cek (√) pada salah satu jawaban yang menurut anda sesuai dengan keadaan sebenarnya, isikan jawaban anda dalam kolom yang telah disediakan.
- SS : Sangat Setuju  
S : Setuju  
TS : Tidak Setuju  
STS : Sangat Tidak Setuju

Contoh:

No.	Pertanyaan	SS	S	TS	STS
1.	Program dana BOS membuat Guru menjadi lebih menyenangkan dalam pelajaran		√		

No.	Pertanyaan	SS	S	TS	STS
1.	Program dana BOS konsisten telah dilaksanakan sejak lama				
2.	Program dana BOS konsisten dilaksanakan untuk tahun-tahun seterusnya				
3.	Program dana BOS konsisten dilaksanakan setiap tahun				
4.	Program dana BOS konsisten membantu siswa miskin				
5.	Program dana BOS konsisten dilaksanakan diseluruh wilayah Indonesia				
6.	Program dana BOS dapat terlaksana tanpa penyelewengan				
7.	Pelaksanaan program dana BOS bersih/tidak ada korupsi				
8.	Saya sudah merasakan manfaat program				

No.	Pertanyaan	SS	S	TS	STS
	dana BOS				
9.	Program dana BOS membebaskan pungutan/menggratiskan untuk siswa miskin				
10.	Program dana BOS memberikan kesempatan yang sama bagi siswa miskin untuk mendapatkan pendidikan yang terjangkau dan bermutu				
11.	Program dana BOS meringankan biaya operasi sekolah bagi siswa di sekolah swasta				
12.	Program dana BOS mengurangi angka putus sekolah				
13.	Penyaluran dana BOS selalu tepat waktu				
14.	Program dana BOS tepat waktu meringankan biaya ketika harga kebutuhan pokok naik				
15.	Program dana BOS meningkatkan kualitas pendidikan dasar di Indonesia				
16.	Program dana BOS membuat semua anak dapat bersekolah				
17.	Program dana BOS mempermudah akses pendidikan di Indonesia				
18.	Program dana BOS membuat rakyat miskin bisa mendapatkan kualitas pendidikan yang sama				
19.	Program dana BOS diyakini dapat menuntaskan wajib belajar 9 tahun				
20.	Program dana BOS diyakini dapat menambah angka peserta didik				
21.	Program dana BOS diyakini dapat mengurangi angka putus sekolah				
22.	Program dana BOS diyakini dapat mencerdaskan anak-anak Indonesia				
23.	Saya yakin program dana BOS dapat menuntaskan wajib belajar 9 tahun				
24.	Saya yakin program dana BOS menjamin saya mendapatkan wajib belajar 9 tahun				
25.	Saya yakin program dana BOS dapat mengurangi angka putus sekolah				
26.	Semua siswa mendapatkan bantuan dana BOS				
27.	Program dana BOS tidak memandang status siswa				



No.	Pertanyaan	SS	S	TS	STS
28.	Program dana BOS membuat semua kalangan anak mendapatkan pendidikan				
29.	Semua siswa miskin dibebaskan dari biaya pungutan				
30.	Siswa miskin dibantu biaya transportasi				
31.	Siswa miskin dibantu biaya alat tulis				
32.	Program dana BOS memperbaiki ruang kelas				
33.	Program dana BOS memperbaiki ruang Lab/praktik				
34.	Program dana BOS memperbaiki wc/kamar mandi				
35.	Program dana BOS membuat buku pelajaran selalu baru sehingga enak untuk dibaca				
36.	Program dana BOS membuat buku diperpustakaan semakin banyak dan lengkap				
37.	Program dana BOS membuat fasilitas semakin lengkap (wifi/hotspot area/internet gratis)				
38.	Program BOS membuat ekstrakurikuler menjadi semakin baik				
39.	Program dana BOS memperbaiki kinerja guru				
40.	Program dana BOS membuat Guru memiliki banyak metode dalam pelajaran				
41.	Program dana BOS membuat Guru menjadi lebih menyenangkan dalam pelajaran				
42.	Program dana BOS memperbaiki kinerja staf Tata Usaha (TU)				
43.	Program dana BOS membuat pelayanan staf Tata Usaha (TU) semakin sopan				
44.	Program dana BOS membuat pelayanan staf Tata Usaha (TU) semakin cepat				



## Appendix 3. Validation Test

<i>r count</i>	<i>r table</i>	Statement	Item	<i>r count</i>	<i>r table</i>	Statement
.370**	0,312	Valid	23	.303*	0,312	Invalid
.405**	0,312	Valid	24	.592**	0,312	Valid
.499**	0,312	Valid	25	.610**	0,312	Valid
.395**	0,312	Valid	26	.704**	0,312	Valid
.544**	0,312	Valid	27	.527**	0,312	Valid
.558**	0,312	Valid	28	.451**	0,312	Valid
.553**	0,312	Valid	29	.547**	0,312	Valid
.316*	0,312	Valid	30	.545**	0,312	Valid
.510**	0,312	Valid	31	.468**	0,312	Valid
.551**	0,312	Valid	32	.702**	0,312	Valid
.526**	0,312	Valid	33	.541**	0,312	Valid
.483**	0,312	Valid	34	.550**	0,312	Valid
.687**	0,312	Valid	35	.580**	0,312	Valid
.659**	0,312	Valid	36	.332*	0,312	Valid
.589**	0,312	Valid	37	.604**	0,312	Valid
.529**	0,312	Valid	38	.681**	0,312	Valid
.482**	0,312	Valid	39	.343*	0,312	Valid
.404**	0,312	Valid	40	.604**	0,312	Valid
.428**	0,312	Valid	41	.556**	0,312	Valid
.614**	0,312	Valid	42	.426**	0,312	Valid
.419**	0,312	Valid	43	.862**	0,312	Valid
.597**	0,312	Valid	44	.632**	0,312	Valid

## Appendix 4. Reliabilities Test

### Reliabilitas Keandalan

#### Reliability Statistics

Cronbach's Alpha	N of Items
,777	12

### Reliabilitas Ketanggapan

#### Reliability Statistics

Cronbach's Alpha	N of Items
,777	6

### Reliabilitas Keyakinan

#### Reliability Statistics

Cronbach's Alpha	N of Items
,681	5

### Reliabilitas Empati

#### Reliability Statistics

Cronbach's Alpha	N of Items
,738	6

### Reliabilitas Berwujud

#### Reliability Statistics

Cronbach's Alpha	N of Items
,890	14

## Appendix 5. Research Questionnaire

## ANGKET

TINGKAT KEPUASAN PROGRAM DANA BOS  
SMP TAMAN DEWASA IBU PAWIYATAN  
YOGYAKARTA

## A. Identitas Responden

Nama :  
Kelas :

## B. Petunjuk Pengisian :

3. Bacalah setiap butir pernyataan dengan seksama.
  4. Beri tanda cek (√) pada salah satu jawaban yang menurut anda sesuai dengan keadaan sebenarnya, isikan jawaban anda dalam kolom yang telah disediakan.
- SS : Sangat Setuju  
S : Setuju  
TS : Tidak Setuju  
STS : Sangat Tidak Setuju

Contoh:

No.	Pertanyaan	SS	S	TS	STS
1.	Program dana BOS membuat fasilitas semakin lengkap (wifi)				

No.	Pertanyaan	SS	S	TS	STS
1.	Program dana BOS konsisten telah dilaksanakan sejak lama				
2.	Program dana BOS konsisten dilaksanakan untuk tahun-tahun seterusnya				
3.	Program dana BOS konsisten dilaksanakan setiap tahun				
4.	Program dana BOS konsisten membantu siswa miskin				
5.	Program dana BOS konsisten dilaksanakan diseluruh wilayah Indonesia				
6.	Program dana BOS dapat terlaksana tanpa penyelewengan				
7.	Pelaksanaan program dana BOS bersih/tidak ada korupsi				
8.	Saya sudah merasakan manfaat program dana BOS				

No.	Pertanyaan	SS	S	TS	STS
9.	Program dana BOS membebaskan pungutan/menggratiskan untuk siswa miskin				
10.	Program dana BOS memberikan kesempatan yang sama bagi siswa miskin untuk mendapatkan pendidikan yang terjangkau dan bermutu				
11.	Program dana BOS meringankan biaya operasi sekolah bagi siswa di sekolah swasta				
12.	Program dana BOS mengurangi angka putus sekolah				
13.	Penyaluran dana BOS selalu tepat waktu				
14.	Program dana BOS tepat waktu meringankan biaya ketika harga kebutuhan pokok naik				
15.	Program dana BOS meningkatkan kualitas pendidikan dasar di Indonesia				
16.	Program dana BOS membuat semua anak dapat bersekolah				
17.	Program dana BOS mempermudah akses pendidikan di Indonesia				
18.	Program dana BOS membuat rakyat miskin bisa mendapatkan kualitas pendidikan yang sama				
19.	Program dana BOS diyakini dapat menuntaskan wajib belajar 9 tahun				
20.	Program dana BOS diyakini dapat menambah angka peserta didik				
21.	Program dana BOS diyakini dapat mengurangi angka putus sekolah				
22.	Saya yakin program dana BOS dapat menuntaskan wajib belajar 9 tahun				
23.	Saya yakin program dana BOS menjamin saya mendapatkan wajib belajar 9 tahun				
24.	Saya yakin program dana BOS dapat mengurangi angka putus sekolah				
25.	Semua siswa mendapatkan bantuan dana BOS				
26.	Program dana BOS tidak memandang status siswa				
27.	Program dana BOS membuat semua kalangan anak mendapatkan pendidikan				
28.	Semua siswa miskin dibebaskan dari biaya				

No.	Pertanyaan	SS	S	TS	STS
	pungutan				
29.	Siswa miskin dibantu biaya transportasi				
30.	Siswa miskin dibantu biaya alat tulis				
31.	Program dana BOS memperbaiki ruang kelas				
32.	Program dana BOS memperbaiki ruang Lab/praktik				
33.	Program dana BOS memperbaiki wc/kamar mandi				
34.	Program dana BOS membuat buku pelajaran selalu baru sehingga enak untuk dibaca				
35.	Program dana BOS membuat buku diperpustakaan semakin banyak dan lengkap				
36.	Program dana BOS membuat fasilitas semakin lengkap (wifi)				
37.	Program BOS membuat ekstrakurikuler menjadi semakin baik				
38.	Program dana BOS memperbaiki kinerja guru				
39.	Program dana BOS membuat Guru memiliki banyak metode dalam pelajaran				
40.	Program dana BOS membuat Guru menjadi lebih menyenangkan dalam pelajaran				
41.	Program dana BOS memperbaiki kinerja staf Tata saha (TU)				
42.	Program dana BOS membuat pelayanan staf Tata Usaha (TU) semakin sopan				
43.	Program dana BOS membuat pelayanan staf Tata Usaha (TU) semakin cepat				





## Appendix 7. Descriptive Statistics

**Statistics**

N	Valid	63
	Missing	0
Mean		140,14
Median		141,00
Mode		135
Std. Deviation		15,757
Minimum		103
Maximum		167

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	103,00	1	1,6	1,6	1,6
	107,00	1	1,6	1,6	3,2
	110,00	2	3,2	3,2	6,3
	115,00	2	3,2	3,2	9,5
	116,00	1	1,6	1,6	11,1
	117,00	1	1,6	1,6	12,7
	122,00	1	1,6	1,6	14,3
	123,00	1	1,6	1,6	15,9
	126,00	1	1,6	1,6	17,5
	128,00	3	4,8	4,8	22,2
	129,00	2	3,2	3,2	25,4
	133,00	1	1,6	1,6	27,0
	134,00	1	1,6	1,6	28,6
	135,00	4	6,3	6,3	34,9
	136,00	1	1,6	1,6	36,5
	137,00	3	4,8	4,8	41,3
	139,00	3	4,8	4,8	46,0
	140,00	2	3,2	3,2	49,2
	141,00	4	6,3	6,3	55,6
	142,00	1	1,6	1,6	57,1
	143,00	1	1,6	1,6	58,7
	145,00	3	4,8	4,8	63,5

	Frequency	Percent	Valid Percent	Cumulative Percent
146,00	1	1,6	1,6	65,1
147,00	1	1,6	1,6	66,7
148,00	1	1,6	1,6	68,3
149,00	1	1,6	1,6	69,8
150,00	1	1,6	1,6	71,4
151,00	3	4,8	4,8	76,2
152,00	2	3,2	3,2	79,4
153,00	3	4,8	4,8	84,1
157,00	1	1,6	1,6	85,7
158,00	1	1,6	1,6	87,3
162,00	1	1,6	1,6	88,9
163,00	2	3,2	3,2	92,1
165,00	3	4,8	4,8	96,8
167,00	2	3,2	3,2	100,0
Total	63	100,0	100,0	

**Soal 1**

	Frequency	Percent	Valid Percent	Cumulative Percent
Sangat Tidak Setuju	1	1,6	1,6	1,6
Tidak Setuju	4	6,3	6,3	7,9
Valid Setuju	45	71,4	71,4	79,4
Sangat Setuju	13	20,6	20,6	100,0
Total	63	100,0	100,0	

**Soal 2**

	Frequency	Percent	Valid Percent	Cumulative Percent
Sangat Tidak Setuju	1	1,6	1,6	1,6
Tidak Setuju	3	4,8	4,8	6,3
Valid Setuju	31	49,2	49,2	55,6
Sangat Setuju	28	44,4	44,4	100,0
Total	63	100,0	100,0	

**Soal 3**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	3	4,8	4,8	4,8
	Tidak Setuju	1	1,6	1,6	6,3
	Setuju	37	58,7	58,7	65,1
	Sangat Setuju	22	34,9	34,9	100,0
	Total	63	100,0	100,0	

**Soal 4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	2	3,2	3,2	3,2
	Setuju	30	47,6	47,6	50,8
	Sangat Setuju	31	49,2	49,2	100,0
	Total	63	100,0	100,0	

**Soal 5**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	1,6	1,6	1,6
	Tidak Setuju	3	4,8	4,8	6,3
	Setuju	35	55,6	55,6	61,9
	Sangat Setuju	24	38,1	38,1	100,0
	Total	63	100,0	100,0	

**Soal 6**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	1,6	1,6	1,6
	Tidak Setuju	14	22,2	22,2	23,8
	Setuju	25	39,7	39,7	63,5
	Sangat Setuju	23	36,5	36,5	100,0
	Total	63	100,0	100,0	

**Soal 7**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	1,6	1,6	1,6
	Tidak Setuju	4	6,3	6,3	7,9
	Setuju	28	44,4	44,4	52,4
	Sangat Setuju	30	47,6	47,6	100,0
	Total	63	100,0	100,0	

**Soal 8**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	5	7,9	7,9	7,9
	Tidak Setuju	17	27,0	27,0	34,9
	Setuju	27	42,9	42,9	77,8
	Sangat Setuju	14	22,2	22,2	100,0
	Total	63	100,0	100,0	

**Soal 9**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	5	7,9	7,9	7,9
	Setuju	20	31,7	31,7	39,7
	Sangat Setuju	38	60,3	60,3	100,0
	Total	63	100,0	100,0	

**Soal 10**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	1,6	1,6	1,6
	Tidak Setuju	4	6,3	6,3	7,9
	Setuju	26	41,3	41,3	49,2
	Sangat Setuju	32	50,8	50,8	100,0
	Total	63	100,0	100,0	

**Soal 11**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	5	7,9	7,9	7,9
	Tidak Setuju	4	6,3	6,3	14,3
	Setuju	19	30,2	30,2	44,4
	Sangat Setuju	35	55,6	55,6	100,0
	Total	63	100,0	100,0	

**Soal 12**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	2	3,2	3,2	3,2
	Tidak Setuju	7	11,1	11,1	14,3
	Setuju	32	50,8	50,8	65,1
	Sangat Setuju	22	34,9	34,9	100,0
	Total	63	100,0	100,0	

**Soal 13**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	7	11,1	11,1	11,1
	Setuju	39	61,9	61,9	73,0
	Sangat Setuju	17	27,0	27,0	100,0
	Total	63	100,0	100,0	

**Soal 14**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	4	6,3	6,3	6,3
	Tidak Setuju	8	12,7	12,7	19,0
	Setuju	29	46,0	46,0	65,1
	Sangat Setuju	22	34,9	34,9	100,0
	Total	63	100,0	100,0	

**Soal 15**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	4	6,3	6,3	6,3
	Setuju	24	38,1	38,1	44,4
	Sangat Setuju	35	55,6	55,6	100,0
	Total	63	100,0	100,0	

**Soal 16**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	4	6,3	6,3	6,3
	Setuju	24	38,1	38,1	44,4
	Sangat Setuju	35	55,6	55,6	100,0
	Total	63	100,0	100,0	

**Soal 17**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	1,6	1,6	1,6
	Tidak Setuju	3	4,8	4,8	6,3
	Setuju	22	34,9	34,9	41,3
	Sangat Setuju	37	58,7	58,7	100,0
	Total	63	100,0	100,0	

**Soal 18**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	1,6	1,6	1,6
	Tidak Setuju	5	7,9	7,9	9,5
	Setuju	23	36,5	36,5	46,0
	Sangat Setuju	34	54,0	54,0	100,0
	Total	63	100,0	100,0	

**Soal 19**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	1,6	1,6	1,6
	Tidak Setuju	6	9,5	9,5	11,1
	Setuju	28	44,4	44,4	55,6
	Sangat Setuju	28	44,4	44,4	100,0
	Total	63	100,0	100,0	

**Soal 20**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	1,6	1,6	1,6
	Tidak Setuju	5	7,9	7,9	9,5
	Setuju	31	49,2	49,2	58,7
	Sangat Setuju	26	41,3	41,3	100,0
	Total	63	100,0	100,0	

**Soal 21**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	2	3,2	3,2	3,2
	Tidak Setuju	13	20,6	20,6	23,8
	Setuju	25	39,7	39,7	63,5
	Sangat Setuju	23	36,5	36,5	100,0
	Total	63	100,0	100,0	

**Soal 22**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	1,6	1,6	1,6
	Tidak Setuju	8	12,7	12,7	14,3
	Setuju	21	33,3	33,3	47,6
	Sangat Setuju	33	52,4	52,4	100,0
	Total	63	100,0	100,0	

**Soal 23**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	2	3,2	3,2	3,2
	Tidak Setuju	10	15,9	15,9	19,0
	Setuju	25	39,7	39,7	58,7
	Sangat Setuju	26	41,3	41,3	100,0
	Total	63	100,0	100,0	

**Soal 24**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	7	11,1	11,1	11,1
	Setuju	26	41,3	41,3	52,4
	Sangat Setuju	30	47,6	47,6	100,0
	Total	63	100,0	100,0	

**Soal 25**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	5	7,9	7,9	7,9
	Tidak Setuju	8	12,7	12,7	20,6
	Setuju	23	36,5	36,5	57,1
	Sangat Setuju	27	42,9	42,9	100,0
	Total	63	100,0	100,0	

**Soal 26**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	2	3,2	3,2	3,2
	Tidak Setuju	6	9,5	9,5	12,7
	Setuju	31	49,2	49,2	61,9
	Sangat Setuju	24	38,1	38,1	100,0
	Total	63	100,0	100,0	



**Soal 27**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	2	3,2	3,2	3,2
	Tidak Setuju	2	3,2	3,2	6,3
	Setuju	29	46,0	46,0	52,4
	Sangat Setuju	30	47,6	47,6	100,0
	Total	63	100,0	100,0	

**Soal 28**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	1,6	1,6	1,6
	Tidak Setuju	3	4,8	4,8	6,3
	Setuju	29	46,0	46,0	52,4
	Sangat Setuju	30	47,6	47,6	100,0
	Total	63	100,0	100,0	

**Soal 29**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	1,6	1,6	1,6
	Tidak Setuju	6	9,5	9,5	11,1
	Setuju	33	52,4	52,4	63,5
	Sangat Setuju	23	36,5	36,5	100,0
	Total	63	100,0	100,0	

**Soal 30**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	3	4,8	4,8	4,8
	Tidak Setuju	3	4,8	4,8	9,5
	Setuju	37	58,7	58,7	68,3
	Sangat Setuju	20	31,7	31,7	100,0
	Total	63	100,0	100,0	

**Soal 31**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	8	12,7	12,7	12,7
	Setuju	26	41,3	41,3	54,0
	Sangat Setuju	29	46,0	46,0	100,0
	Total	63	100,0	100,0	

**Soal 32**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	2	3,2	3,2	3,2
	Tidak Setuju	7	11,1	11,1	14,3
	Setuju	37	58,7	58,7	73,0
	Sangat Setuju	17	27,0	27,0	100,0
	Total	63	100,0	100,0	

**Soal 33**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	3	4,8	4,8	4,8
	Tidak Setuju	8	12,7	12,7	17,5
	Setuju	26	41,3	41,3	58,7
	Sangat Setuju	26	41,3	41,3	100,0
	Total	63	100,0	100,0	

**Soal 34**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	2	3,2	3,2	3,2
	Tidak Setuju	3	4,8	4,8	7,9
	Setuju	32	50,8	50,8	58,7
	Sangat Setuju	26	41,3	41,3	100,0
	Total	63	100,0	100,0	

**Soal 35**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	6	9,5	9,5	9,5
	Setuju	32	50,8	50,8	60,3
	Sangat Setuju	25	39,7	39,7	100,0
	Total	63	100,0	100,0	

**Soal 36**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	6	9,5	9,5	9,5
	Setuju	23	36,5	36,5	46,0
	Sangat Setuju	34	54,0	54,0	100,0
	Total	63	100,0	100,0	

**Soal 37**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	2	3,2	3,2	3,2
	Tidak Setuju	9	14,3	14,3	17,5
	Setuju	25	39,7	39,7	57,1
	Sangat Setuju	27	42,9	42,9	100,0
	Total	63	100,0	100,0	

**Soal 38**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	3	4,8	4,8	4,8
	Tidak Setuju	9	14,3	14,3	19,0
	Setuju	29	46,0	46,0	65,1
	Sangat Setuju	22	34,9	34,9	100,0
	Total	63	100,0	100,0	

**Soal 39**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Setuju	10	15,9	15,9	15,9
	Setuju	29	46,0	46,0	61,9
	Sangat Setuju	24	38,1	38,1	100,0
	Total	63	100,0	100,0	

**Soal 40**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	2	3,2	3,2	3,2
	Tidak Setuju	13	20,6	20,6	23,8
	Setuju	30	47,6	47,6	71,4
	Sangat Setuju	18	28,6	28,6	100,0
	Total	63	100,0	100,0	

**Soal 41**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	1	1,6	1,6	1,6
	Tidak Setuju	7	11,1	11,1	12,7
	Setuju	36	57,1	57,1	69,8
	Sangat Setuju	19	30,2	30,2	100,0
	Total	63	100,0	100,0	

**Soal 42**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	2	3,2	3,2	3,2
	Tidak Setuju	6	9,5	9,5	12,7
	Setuju	39	61,9	61,9	74,6
	Sangat Setuju	16	25,4	25,4	100,0
	Total	63	100,0	100,0	

**Soal 43**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	3	4,8	4,8	4,8
	Tidak Setuju	8	12,7	12,7	17,5
	Setuju	33	52,4	52,4	69,8
	Sangat Setuju	19	30,2	30,2	100,0
	Total	63	100,0	100,0	

## Appendix 8. Research Permission



KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI  
UNIVERSITAS NEGERI YOGYAKARTA  
FAKULTAS EKONOMI

Jalan Colombo Nomor 1 Yogyakarta 55281  
Telepon (0274) 554902, 586168 pesawat 817, Fax (0274) 554902  
Laman: fe.uny.ac.id E-mail: fe@uny.ac.id

Yogyakarta,

Monday, April 18, 2016

Nomor : 716/UN34.18/LT/2016

Lampiran : -

Hal : Permohonan Ijin Penelitian

Kepada Yth.

Kepala SMP Taman Dewasa Ibu Pawiyatan Yogyakarta, Jl. Taman Siswa, No.25 F, Wirogunan, Mergangsan, Yogyakarta

Kami sampaikan dengan hormat kepada Ibu/Bapak, bahwa mahasiswa kami berikut ini:

<b>Nama</b>	Andita Dwi Putra
<b>NIM</b>	12818244008
<b>Prodi / Jurusan</b>	Pendidikan Akuntansi Internasional/ Pendidikan Akuntansi
<b>Fakultas</b>	Ekonomi

**Judul Tugas Akhir**

The Satisfaction Level Of BOS Fund Program In SMP Taman Dewasa Ibu Pawiyatan Yogyakarta

bermaksud mencari data untuk keperluan penulisan Tugas Akhir. Untuk dapat terlaksananya maksud tersebut, kami mohon dengan hormat Ibu/Bapak berkenan memberikan ijin dan bantuan seperlunya.

Atas ijin dan bantuannya diucapkan terima kasih.

Wakil Dekan I



Prof. Sukirno, Ph.D.  
NIP. 196904141994031002

## Appendix 9. Research Letter



YAYASAN PERSATUAN PERGURUAN TAMANSISWA BERPUSAT DI YOGYAKARTA

**SMP TAMAN DEWASA IBU PAWIYATAN**

Terakreditasi: A

SK BADAN AKREDITASI PROPINSI D.I. YOGYAKARTA No: 22.01/BAP-SM/TU/XII/2013

Alamat: ✉ Jl. Tamansiswa 25F, Yogyakarta 55151 ☎ (0274) 374290

**SURAT KETERANGAN**

Nomor : 214 /TD-IP/DP/IV/2016

Yang bertanda tangan dibawah ini :

Nama : Ki Drs. BUDI ANGKOSO  
 NPA : 4321  
 Jabatan : Kepala Sekolah

Menerangkan bahwa :

Nama : ANDITA DWI PUTRA  
 NIM : 12818244008  
 Jurusan (Prodi) : Pendidikan Akuntansi Internasional/Pendidikan Akuntansi  
 Fakultas : Ekonomi  
 Universitas : Universitas Negeri Yogyakarta

Telah mengadakan penelitian di SMP Taman Dewasa Ibu Pawiyatan Tamansiswa, Yogyakarta untuk pembuatan skripsi, dengan judul “ THE SATISFACTION LEVEL OF BOS FUND PROGRAM IN SMP TAMAN DEWASA IBU PAWIYATAN YOGYAKARTA”

Demikian surat keterangan ini kami buat, semoga dapat dipergunakan sebagaimana mestinya.

Yogyakarta, 19 April 2016

Kepala Sekolah

**Ki Drs. BUDI ANGKOSO**